

**Section I**  
**Notice of Development of Proposed Rules**  
**and Negotiated Rulemaking**

**DEPARTMENT OF ENVIRONMENTAL PROTECTION**

**RULE NOS.:      RULE TITLES:**  
62-701.805      Coal Combustion Residuals Facility  
                    Permitting Requirements and Procedures  
62-701.900      Forms

**PURPOSE AND EFFECT:** The Department is proposing to amend two rules in Chapter 62-701, F.A.C., Solid Waste Management Facilities, which were adopted in March 2022. The purpose of this rule development is to add a word in Rule 62-701.805, F.A.C., that was inadvertently omitted in the Notice of Change during the previous rulemaking and adding a term for clarification. Additionally, the Department is correcting three rule citations on Form 62-701.900(37) Application to Construct, Operate, Modify, or Close a Coal Combustion Residuals (CCR) Unit or Units due to subsection renumbering in Rule 62-701.805, F.A.C.

**SUBJECT AREA TO BE ADDRESSED:** Specific adjustments to the rule include amendments to subsection 62-701.805(8) Closure and Post Closure Care in subparagraph 62-701.805(8)(b)1., F.A.C., revising the date of Form 62-701.900(37), adopted by reference in this rule, and updating the link to the new form. Additionally, in subsection 62-701.805(12) CCR Permit Application Fees and Terms, the Department is adding the word “not” to sub-subparagraph 62-701.805(12)(c)2.b., F.A.C., which was inadvertently omitted during the coding in the Notice of Change for that rule published on January 5, 2022. In paragraph 62-701.805(13)(d), the term “website” is being added for clarification. In the Forms Rule 62-701.900, F.A.C., Form 62-701.900(37), is being updated with a new effective date. The revisions to Form 62-701.900(37) correct citations on pages 5 and 6 that stated Rule 62-701.805(3)(c), F.A.C., to correctly cite Rule 62-701.805(2)(c), F.A.C., regarding the Quality Assurance/Quality Control (QA/QC) plan, due to renumbering of the subsection.

**RULEMAKING AUTHORITY:** 403.061, 403.704, 403.707, 403.7125, FS.

**LAW IMPLEMENTED:** 403.702, 403.703, 403.704, 403.707, 403.7125, 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:** Kim

Curran                   at                   (850)245-8849                   or  
Kimberley.Curran@FloridaDEP.gov. The rule draft can also be  
accessed           at           <https://floridadep.gov/waste/permitting-compliance-assistance/content/chapter-62-701-fac-rulemaking>.

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

**Section II**  
**Proposed Rules**

**FLORIDA DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES**

**DIVISION OF ADMINISTRATION**

**RULE NO.:      RULE TITLE:**  
5A-18.001      Urban Agriculture Pilot Projects

**PURPOSE AND EFFECT:** The proposed rule will create procedures for the Department to establish urban agriculture pilot projects in five municipalities, pursuant to section 604.73, Florida Statutes.

**SUMMARY:** The proposed rule will provide rules for establishing urban agriculture pilot projects.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS (SERC) AND LEGISLATIVE RATIFICATION:** The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency.

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

The Department’s economic analysis of the adverse impact or potential regulatory costs of the proposed rule did not exceed any of the criteria established in section 120.541(2)(a), Florida Statutes. As part of this analysis, the Department relied upon the fact that there is no fee to submit a proposal for consideration for a pilot project. Additionally, no interested party submitted additional information regarding the economic impact.

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

**RULEMAKING AUTHORITY:** 570.07(23), 604.73(4), FS.

**LAW IMPLEMENTED:** 604.73 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Allan J. Charles, Allan.Charles@FDACS.gov, (850)245-1000.

THE FULL TEXT OF THE PROPOSED RULE IS:

**5A-18.001 Urban Agriculture Pilot Projects.**

(1) Pursuant to section 604.73, Florida Statutes, the Department may approve five municipalities to establish urban agricultural pilot projects. The definitions provided in section 604.73, Florida Statutes shall apply to this rule.

(2) A municipality seeking to establish an urban agriculture pilot project must submit to the Department a proposal that contains the following information:

(a) Proof that the municipality has a population of 250,000 people or more.

(b) A narrative description of the proposed pilot project, including the project location, farm products to be cultivated, community involvement, anticipated outcomes, nutrition and water use, and fertilization management, and procedures to ensure that only noncommercial agriculture will be conducted under the pilot project.

(c) The name and contact information for the person who is responsible for oversight of the pilot project.

(3) Pilot project proposals shall be submitted to UrbanAgriculture@FDACS.gov and will be reviewed on a first-come, first-served basis, based upon the date complete applications are received by the Department. Incomplete placeholder applications will not be accepted and will not secure a place in the first-come, first-served application line.

(4) Within 90 days of receipt of an urban agriculture pilot project proposal, the Department will evaluate the proposal to verify that the municipality has met the qualifying statutory and rule criteria. If the Department determines that the proposal is incomplete, the Department will issue written notification to the municipality that the proposal was determined to be incomplete and will include a description of the proposal's deficiencies. The municipality will be allowed to submit a corrected application, which will be treated as a new application and reviewed in the order that it is received.

(5) If an urban agricultural pilot project proposal meets the requirements of section 604.73, Florida Statutes, and this rule, the Department will approve a Municipality's urban agriculture pilot project. The pilot project shall be authorized for an initial three-year period from the date of issuance and may be renewed for additional three-year periods by following the procedures outlined in section 5A-18.001(2), F.A.C. The Department will post approved project proposals on its website and will publish

a notice in the Florida Administrative Register when the maximum number of authorize projects have been approved.

(6) The municipality's oversight manager shall immediately notify the Department in writing if the municipality fails to meet or comply with any portion of section 604.73, Florida Statutes, or this rule or if the municipality decides to end its pilot program prior to its authorized three-year term.

Rulemaking Authority 570.07(23), 604.73(4), FS. Law Implemented 604.73, FS. History--New \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Joey Hicks, Director of Administration

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

Nicole Fried, Commissioner of Agriculture

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: 3/25/2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: 3/25/2022

**DEPARTMENT OF REVENUE**

RULE NOS.: RULE TITLES:

12-13.007 Grounds for Reasonable Cause for Compromise of Penalties

12-13.0075 Guidelines for Determining Amount of Compromise

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department's rules regarding compromise authority to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida. Section 5 of the chapter law amends Section 212.0596, to provide for the taxation of remote sales. Rules 12-13.007 and 12-13.0075 are being updated to allow penalty to be compromised based on reasonable cause on transactions involving remote sales of consumer goods when the person is not required to register as a dealer and has paid use tax and interest on the item. Section 11 of the chapter law amends Section 212.12, Florida Statutes, to eliminate the sales tax bracket system for calculating sales and use tax and replaces it with a rounding algorithm. Rule 12-13.0075 is amended to reflect this change by eliminating obsolete guidelines for compromising tax, interest, and penalty for the failure to use the bracket system.

SUMMARY: The proposed revision to Rule 12-13.007 replaces the term mail order sales with the term remote sales and is consistent with emergency rule 12ER21-3. The proposed revisions to Rule 12-13.0075 strike language related to the sales tax bracket system, which has been replaced by a rounding algorithm; replaces the term mail order sales with the term remote sales; and is consistent with emergency rule 12ER21-4.

**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:** 212.07(9)(c), 213.06(1), 213.21(5), (9) FS.

**LAW IMPLEMENTED:** 213.21, 213.24(3) FS.

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

**DATE AND TIME:** April 21, 2022, at 10:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link:  
<https://attendee.gotowebinar.com/register/1664552174698348304>

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS:** 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](mailto:RuleComments@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

**12-13.007 Grounds for Reasonable Cause for Compromise of Penalties.**

(1) through (10) No change.

(11) Reasonable cause shall be presumed to exist whenever a person who is not otherwise required to register as a dealer pursuant to Chapter 212, F.S., purchases consumer goods for personal use pursuant to a remote mail order sale and remits Florida use tax and interest, either voluntarily or in prompt response to a proposed assessment, assessment, or use tax billing issued by the Department.

(12) through (14) No change.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented ~~213.05~~; 213.21 FS. History—New 5-23-89, Amended 8-10-92, 5-18-94, 10-2-01, 10-29-13, XX-XX-XX.

**12-13.0075 Guidelines for Determining Amount of Compromise.**

(1) through (4) No change.

~~(5) Failure to Collect Sales Tax Based on the Tax Bracket System. When the Department determines that a dealer collected and remitted sales tax by rounding the tax due to the nearest whole cent and failed to apply the appropriate tax bracket system provided in section 212.12, F.S., the dealer will not be held liable for additional tax, penalty, and interest when the dealer:~~

~~(a) Acted in a good faith belief that rounding to the nearest whole cent was the proper method of determining tax;~~

~~(b) Timely reported and remitted all sales taxes collected on each transaction, as required by section 212.12, F.S.; and,~~

~~(c) Executes a written agreement with the Department agreeing to future compliance with the laws and rules concerning brackets and the proper application of the tax bracket system to the dealer's transactions.~~

(6) through (9) renumbered (5) through (8) No change.

~~(9) (10) Remote Mail Order Sales.~~ When a taxpayer who is not otherwise required to be registered pursuant to Chapter 212, F.S., purchases consumer goods for personal use pursuant to a remote mail order sale and subsequently ~~promptly~~ remits the tax and interest in response to a use tax billing issued by the Department for such goods, or voluntarily remits such tax and interest prior to any billing, the Department will compromise all penalties.

~~(10) (11) Use Tax on Business Purchases.~~ When a taxpayer who is not otherwise required to be registered pursuant to chapter 212, F.S., purchases tangible personal property and imports same into the State of Florida for business purposes and subsequently ~~promptly~~ remits the tax and interest in response to a use tax billing issued by the Department for such tangible personal property, or voluntarily remits such tax and interest

prior to any billing, the Department will compromise all penalties.

(11) ~~(12)~~ Subsections (2) through (10) ~~(11)~~ are intended to provide examples and guidance to taxpayers and Department employees, but should not be construed to limit the compromise of penalties to only those circumstances described in such subsections. However, no compromise is authorized in situations involving fraud, willful negligence, or willful neglect on the part of the taxpayer.

Rulemaking Authority 212.07(9)(c), 213.06(1), 213.21(5), (9) FS. Law Implemented 212.07(9), ~~212.12(14), 213.05~~, 213.21, 213.24(3) FS. History—New 8-10-92, Amended 10-2-01, 10-29-13, ~~XX-XX-XX~~.

**NAME OF PERSON ORIGINATING PROPOSED RULE:**

Danielle Boudreaux

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

**DATE PROPOSED RULE APPROVED BY AGENCY HEAD:** March 29, 2022

**DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR:** September 9, 2021

**DEPARTMENT OF REVENUE**

<b>RULE NOS.:</b>	<b>RULE TITLES:</b>
12-24.001	Scope of Rules
12-24.003	Requirements to File or to Pay Taxes by Electronic Means

**PURPOSE AND EFFECT:** The purpose of this rulemaking is to update the Department’s rules on the payment of taxes and submission of returns by electronic means to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida. Section 10 of the chapter law amends Section 212.11, Florida Statutes, to require a marketplace provider that is a dealer and a person who is required to collect and remit sales tax on remote sales to file returns and pay taxes by electronic means. Rules 12-24.001 and 12-24.003 are amended to reflect these provisions.

**SUMMARY:** The proposed revision to Rule 12-24.001 adds a statutory reference related to the remittance of tax by marketplace providers and persons required to remit sales tax on remote sales and is consistent with emergency rule 12ER21-5. The proposed amendment to Rule 12-24.003 adds marketplace providers and persons required to collect tax on remote sales to the list of dealers who are required to file sales tax returns and remit tax electronically under section 212.11(4)(f), F.S., and is consistent with emergency rule 12ER21-6.

**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:** 202.30, 206.485, 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS.

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

**DATE AND TIME:** April 21, 2022, at 10:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/1664552174698348304>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS:** 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 202.30, 206.485, 212.11(4)(f), 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 443.163, F.S.

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, 212.11(4)(f), 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, 11-12-20, XX-XX-XX.

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

(1) through (2) No change

(3) The following dealers must timely file Florida sales and use tax returns and remit sales tax and discretionary sales surtax to the Department by electronic means.

(a) A marketplace provider that is a dealer under Chapter 212, F.S.

(b) A person who is required to collect and remit sales tax on remote sales.

(3) through (5) renumbered (4) through (6), 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, 212.11(4)(f), 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, 11-12-20, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021

**DEPARTMENT OF REVENUE**

RULE NOS.:	RULE TITLES:
12-29.001	Scope
12-29.002	Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
12-29.003	Florida Tax Credit Scholarship Program; Applications
12-29.004	Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment
12-29.005	The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment

**PURPOSE AND EFFECT:** The purpose of this rulemaking is to update the Department’s rules to address 2021 legislative changes contained in Chapters 2021-31 and 2021-193, Laws of Florida. Section 38 of Chapter 2021-31, L.O.F., created s. 402.62, F.S., Strong Families Tax Credit program, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to an eligible charitable organization designated by the Department of Children and Families. Chapter 2021-31, L.O.F., created ss. 211.0253, 212.1834, 220.1877, 561.1213, and 624.51057, F.S., which establish the amount of tax credits allowed for contributions to eligible charitable organizations. Section 10 of Chapter 2021-193, L.O.F., created s. 1003.485, F.S., The New Worlds Reading Initiative, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to the administrator of the initiative designated by the Department of Education. Chapter 2021-193, L.O.F., created ss. 211.0252, 212.1833, 220.1876, 561.1212, and 624.51056, F.S., which establish the amount of tax credits allowed for contributions to the administrator of the initiative. The proposed amendments to Rules 12-29.001, 12-29.002, and 12-29.003, and the creation of Rules 12-29.004 and 12-29.005 reflect these provisions.

**SUMMARY:** Rule 12-29.001 has been amended to include the Strong Families Tax Credit program and the New Worlds Reading Initiative in the scope for Chapter 12-29. Rule 12-29.002 has been amended to add the Strong Families Tax Credit program to the order in which credits may be taken against insurance premium tax due. Rule 12-29.003 is amended to incorporate six new forms implementing the two new tax credit programs and revise one form for the Florida Tax Credit Scholarship program to incorporate the order of credits for insurance premium tax due. Rule 12-29.004 is created to implement the Strong Families Tax Credit program. Rule 12-29.005 is created to implement the New Worlds Reading Initiative tax credit program.

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), 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b) FS.

LAW

IMPLEMENTED: 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.37, 220.1875, 220.1876, 220.1877, 402.62(5), 561.1211, 561.1212, 561.1213, 624.51055, 624.51056, 624.51057, 1002.395(5), 1003.485(3) FS.

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

DATE AND TIME: April 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/1664552174698348304>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida

Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: 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:

**12-29.001 Scope.**

(1) This rule chapter sets forth the rules to be used in the administration of tax credits for contributions made to the following:

(a) Nonprofit non-profit scholarship-funding organizations (SFOs) under Section section 1002.395, F.S., Florida Tax Credit Scholarship Program. That program allows taxpayers to receive a credit allocation for contributions made to SFOs.

(b) Eligible charitable organizations under Section 402.62, F.S., Strong Families Tax Credit program. That program allows taxpayers to receive a credit allocation for contributions made to eligible charitable organizations designated by the Department of Children and Families.

(c) The administrator of the initiative under Section 1003.485, F.S., The New Worlds Reading Initiative program. That program allows taxpayers to receive a credit allocation made to the administrator of the initiative designated by the Department of Education.

(2) This rule chapter establishes procedures governing the approval of tax credit allocations and rescindments, procedures for transferring tax credits, and the procedures to be followed by taxpayers when claiming tax credits on tax returns.

Rulemaking Authority 213.06(1), 402.62(7)(b), 1002.395(12)(b) ~~(43)~~, 1003.485(5)(b) F.S. Law Implemented 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 220.1875, 220.1876, 220.1877, 402.62(5), 561.1211, 561.1212, 561.1213, 624.51055, 624.51056, 624.51057, 1002.395(5), ~~(4)-(3), (43)~~ 1003.485(3) FS. History—New 6-6-11, Amended 7-28-15, 1-8-19, XX-XX-XX.

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

(1) through (2) No change.

(3) Applications for credit allocations.

(a) To receive a credit allocation, taxpayers must apply online using the Department’s website at [www.floridarevenue.com](http://www.floridarevenue.com) or submit Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations (Form DR-116000, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department.

1. through 2. No change.

(b) through (d) No change.

(4) No change.

(5) Tax Credits.

(a) No change

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. Assessments made pursuant to Section 440.51, F.S. (workers’ compensation administrative assessments);

b. Credits for taxes paid under Sections 175.101 and 185.08, F.S. (firefighters’ and police officers’ pension trust funds); ~~and,~~

c. Credits for income taxes paid under chapter 220, F.S., and the salary credit allowed under section 624.509(5), F.S., as these are limited by section 624.509(6), F.S. (the 65 percent limitation); ~~and -~~

d. The amount of the Strong Families Tax credit under Section 624.51057, F.S.

2. Taxpayers must attach a copy of the certificate of contribution from each SFO to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(c) through (f) No change.

(6) through (7) No change.

(8) Rescindment of unused Tax Credits.

(a) The rescindment provision allows credit allocations that will not be used by the taxpayer to be reallocated to other taxpayers who may use the credit allocation. Taxpayers must apply online using the Department’s website at [www.floridarevenue.com](http://www.floridarevenue.com) or submit Florida Tax Credit Scholarship Program – Application for Rescindment of Previous Allocation of Tax Credit (Form DR-116100, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department to rescind all or a portion of an unused credit allocation. See paragraph (3)(a) for submitting the application to the Department.

(b) through (d) No change

Rulemaking Authority 1002.395(12)(b) ~~(13)~~ F.S. Law Implemented ~~92.525(1)(b)~~, 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1) ~~(3)~~, (5), (13) FS. History—New 6-6-11, Amended 1-25-12, 7-28-15, 1-8-19, 12-12-19, XX-XX-XX.

**12-29.003 Public Use Forms Florida Tax Credit Scholarship Program; Applications.**

(1)(a) The following application forms and instructions are used by the Department in its administration of the Florida Tax Credit Scholarship program, ~~Program~~ Strong Families Tax Credit program, and The New Worlds Initiative Tax Credit program. These forms are hereby incorporated by reference in this rule.

(b) Copies of the application forms and instructions are available, without cost, by one or more of the following methods: 1) downloading the application from the Department’s website at [www.floridarevenue.com/forms](http://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, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

F	Title	Effe
orm		ctive
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er		
(2)	Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____41377">http://www.flrules.org/Gateway/reference.asp?No=Ref-____41377</a> )	<u>XX/</u> <u>XX 1/20</u>
(b)	No Change.	
(3)	<u>Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to an Eligible Charitable Organization</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____">http://www.flrules.org/Gateway/reference.asp?No=Ref-____</a> )	<u>XX/</u> <u>XX</u>
(b)	<u>Strong Families Tax Credit – Application for Rescindment of Previous Allocation of Tax Credit</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____">http://www.flrules.org/Gateway/reference.asp?No=Ref-____</a> )	<u>XX/</u> <u>XX</u>
(c)	<u>Strong Families Tax Credit – Notice of Intent to Transfer a Tax Credit</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____">http://www.flrules.org/Gateway/reference.asp?No=Ref-____</a> )	<u>XX/</u> <u>XX</u>
(4)	<u>The New Worlds Reading Initiative – Application for Tax Credit Allocation for Contributions to the Administrator</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____">http://www.flrules.org/Gateway/reference.asp?No=Ref-____</a> )	<u>XX/</u> <u>XX</u>

(b) The New Worlds Reading Initiative – Application for Rescindment of Previous Allocation of Tax Credit XX/XX  
 ) DR- 33610  
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(<http://www.flrules.org/Gateway/reference.asp?No=Ref->)

(c) The New Worlds Reading Initiative – Notice of Intent to Transfer a Tax Credit XX/XX  
 ) DR- 33620  
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(<http://www.flrules.org/Gateway/reference.asp?No=Ref->)

Rulemaking Authority 213.06(1), ~~402.62(7)(b)~~, 1002.395(12)(b) (43), 1003.485(5)(b) F.S. Law Implemented ~~92.525(1)(b)~~; 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.37, 220.1875, 220.1876, 220.1877, 402.62(5), 561.1211, 561.1212, 561.1213, 624.51055, 624.51056, 624.51057, 1002.395(5), (4) (3), (43) 1003.485(3) FS. History—New 6-6-11, Amended 1-25-12, 7-28-15, 1-17-18, 1-8-19, 12-12-19, XX-XX-XX.

**12-29.004 Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment.**

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

(a) “Affiliated group of corporations” is given the same meaning as the definition provided in Section 220.03(1)(b), F.S.

(b) “Contribution” or “eligible contribution” means a monetary contribution from a taxpayer to an eligible charitable organization.

(c) “Credit allocation” means an allocation to a taxpayer of an annual tax credit cap authorized under the Strong Families Tax Credit.

(d) “Department” means the Florida Department of Revenue.

(e) “Division” means the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

(f) “Eligible charitable organization” means an organization designated by the Department of Children and Families to be eligible to receive funding under Section 402.62, F.S.

(g) “State fiscal year” means the annual period beginning July 1 through June 30 of the following year.

(h) “Tax credit cap” means the maximum annual tax credit amount that the Department is authorized by Section 402.62, F.S., to allocate.

(2) Taxpayers eligible to participate in the program. Taxpayers who pay any of the following taxes may apply to the Department for a credit allocation:

(a) For the taxes administered by the Department:

1. Florida corporate income tax imposed under Chapter 220, F.S.

2. Florida insurance premium tax imposed under Section 624.509, F.S.

3. Florida state sales and use tax self-accrued and paid directly to the Department in accordance with a valid Sales and Use Tax Direct Pay Permit, issued by the Department, as provided in Section 212.183, F.S., and Rule 12A-1.0911, F.A.C.

4. Florida oil production tax imposed under Section 211.02, F.S., or Florida gas production tax imposed under Section 211.025, F.S.

(b) For excise taxes administered by the Division:

1. Excise tax on liquor beverages imposed under Section 565.12, F.S.;

2. Excise tax on wine beverages imposed under Section 564.06, F.S., except excise taxes imposed on wine produced by manufacturers in Florida from products grown in Florida; or

3. Excise tax on malt beverages imposed under Section 563.05, F.S.

(3) Applications for credit allocations.

(a) To apply for an allocation of the available program credits, a taxpayer must submit Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organizations (Form DR-226000, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department.

1. Taxpayers required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S., and Rule Chapter 12-24, F.A.C., must apply online using the Department’s website. When the application is completed and submitted online, a confirmation number will be provided with the date and time of submission.

2. The fastest and easiest way to apply for an allocation is online at [floridarevenue.com/taxes/multitaxcredits](http://floridarevenue.com/taxes/multitaxcredits). Taxpayers who are not required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S., and Rule Chapter 12-24, F.A.C., may also apply by submitting a paper application with the Department.

(b) A separate application to receive a credit allocation is required for:

1. Each eligible charitable organization the taxpayer intends to support; and,

2. Each beverage license issued by the Division for which a separate return to report and pay the excise taxes on liquor, wine, and malt beverages is filed with the Division.

3. Each tax credit cap year.

(c) Taxpayers are eligible to apply during the following periods to receive a credit allocation from each annual tax credit cap for the following taxes as follows:

1. Corporate Income Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year for its tax year that begins during



that calendar year. The application must be submitted before the date the taxpayer is required to file its corporate income/franchise tax return for that tax year pursuant to Section 220.222, F.S., including a valid extended due date.

a. Example: A calendar year taxpayer may apply for a credit allocation for the 2022-2023 state fiscal year credit beginning on January 3, 2022. The application must be submitted before May 1, 2023; however, if the due date of the taxpayer's corporate income/franchise tax return is validly extended, the application may be submitted before November 1, 2023.

b. Example: A taxpayer with a tax year beginning December 1, 2022, and ending November 30, 2023, may apply for a credit allocation for the 2022-2023 state fiscal year credit beginning on January 3, 2022. The application must be submitted before April 1, 2024; however, if the due date of the taxpayer's corporate income/franchise tax return is validly extended, the application may be submitted before October 1, 2024.

2. Insurance Premium Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year and before the due date of the insurance premium taxes and fees return, which is March 1 following the taxable year. Example: For the 2022-2023 state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 3, 2022. The application must be made on or before February 28, 2023.

3. Sales and Use Tax – Tax on Oil and Gas Production – Excise Taxes on Liquor, Wine, and Malt Beverages – A taxpayer may make an application for a credit allocation on the first business day of January of the calendar year preceding the state fiscal year beginning on July 1 of the calendar year. The application must be made by June 30 of the state fiscal year for which the taxpayer is applying. For example, for a credit allocation for the 2022-2023 state fiscal year, taxpayers may apply for a credit allocation beginning on January 3, 2022. The application must be made on or before June 30, 2023.

(d) The Department will accept applications until either the tax credit cap is reached or until the end of the state fiscal year for sales and use tax, the tax on oil and gas production, and the excise taxes on liquor, wine, and malt beverages; until on or before the day the taxpayer's insurance premium tax return is due; or until the day before the due date of the taxpayer's corporate income/franchise tax return for corporate income tax, whichever occurs first.

(4) Notification.

(a) The Department will approve credit allocations on a first-come, first-served basis. Following receipt of an application, the Department will send written correspondence regarding the amount of the credit allocation for each tax applied for, or the reason the credit allocation could not be

approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the credit allocation before the Department will issue such correspondence.

(b) When the Department is not able to approve an application, a letter explaining the reason for the denial will be mailed to the taxpayer. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S. The Department will reserve the denied amount of the allocation for the taxpayer during the protest period.

(c) When approved, the Department's approval letter will specify the period in which the contribution to the designated eligible charitable organization must be made. Contributions must be made during the period specified in the approval letter. The eligible charitable organization receiving a contribution will issue the taxpayer a certificate of contribution signed by an authorized representative of the eligible charitable organization containing:

1. Contributor's name;
2. Contributor's federal identification number;
3. Contributor's license number issued by the Division, if applicable;
4. Amount of contribution;
5. Date of contribution; and,
6. Name of the eligible charitable organization.

(d) The amount of tax credit claimed on a tax return is limited to the amount of contribution contained in the certificate of contribution issued by the eligible charitable organization. The taxpayer must make the contribution before the credit is claimed on a tax return.

(e) No tax credit will be allowed when a taxpayer:

1. Fails to make the designated contribution;
2. Fails to make a contribution before claiming the tax credit on a tax return;
3. Claims the credit against tax due prior to the date the contribution is made;
4. Makes a contribution to an ineligible charitable organization; or
5. Makes the contribution outside the period specified in the Department's approval letter.

(f) When a charitable organization is unable to accept the taxpayer's contribution, or a part of the contribution, because of its obligations under the Strong Families Tax Credit program, the taxpayer may make a contribution or partial contribution to another eligible charitable organization. The eligible charitable organization unable to accept the taxpayer's contribution must provide a written statement to the taxpayer declining the contribution. The taxpayer is required to keep the written statement with its books and records.

(5) Tax Credits.

(a)1. Corporate Income Tax – A tax credit of 100 percent of the contribution against any corporate income tax due for the tax year is allowed. The amount of the tax credit for a tax year:

a. Is taken in the order of the credits provided against the corporate income tax in Section 220.02(8), F.S.

b. Must be reduced by the difference in federal corporate income tax due computed with the credit and without the credit.

c. Must be added back to taxable income in determining Florida corporate income tax due. If the amount of a credit taken under Section 220.1877, F.S., is added to federal taxable income on the Florida corporate income/franchise tax return in a previous tax year and is taken as a deduction for federal tax purposes in the current tax year, the amount of the federal deduction is not required to be added to federal taxable income on the Florida corporate income/franchise tax return in the current year. This provision ensures that the amount of the credit taken under Section 220.1877, F.S., is added to federal taxable income in the applicable tax year and does not result in a duplicate addition in a subsequent tax year.

d. Is revoked and rescinded when a taxpayer applies for a credit allocation after timely requesting an extension of time in which to file its Florida corporate income/franchise tax return and fails to remit sufficient tentative tax, such that its extension is not valid under Sections 220.222 and 220.32, F.S.

2. Taxpayers must attach a copy of the certificate of contribution from the eligible charitable organization to the Florida corporate income/franchise tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. Assessments made pursuant to Section 440.51, F.S. (workers' compensation administrative assessments);

b. Credits for taxes paid under Sections 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds); and,

c. Credits for income taxes paid under Chapter 220, F.S., and the salary credit allowed under Section 624.509(5), F.S., as these are limited by Section 624.509(6), F.S. (the 65 percent limitation).

2. The tax credit allowed against insurance premium tax due is taken directly after the salary tax credit under Section 624.509(5), F.S.

3. Taxpayers must attach a copy of the certificate of contribution from the eligible charitable organization to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(c)1. Sales and Use Tax – A tax credit of 100 percent of the contribution is allowed against any state sales and use tax due self-accrued and paid directly to the Department in accordance with a valid Sales and Use Tax Direct Pay Permit issued by the Department.

2.a. Taxpayers must submit a copy of the certificate of contribution from the eligible charitable organization to:

Florida Department of Revenue

Revenue Accounting

P.O. Box 6609

Tallahassee, FL 32314-6609

b. Following receipt of the copy of the certificate, the Department will send written instructions on how to claim the credit allocation as a tax credit on a sales and use tax return remitted to the Department by electronic means.

(d)1. Tax on Oil and Gas Production – A tax credit of 100 percent of the contribution is allowed against any tax due on oil or gas production in Florida imposed under Sections 211.02 and 211.025, F.S.

2. The tax credit may not exceed 50 percent of the tax due on the return on which the tax credit is taken. If a taxpayer has earned tax credits under Section 1002.395, F.S. (Florida Tax Credit Scholarship Program), Section 402.62, F.S. (Strong Families Tax Credit), and Section 1003.485, F.S. (The New Worlds Reading Initiative), the credit under Section 1002.395, F.S., will be applied first; the credit under Section 402.62, F.S., will be applied second; and the credit under Section 1003.485, F.S., will be applied third, as applicable, until the 50 percent limit is reached.

3. Taxpayers must attach a copy of the certificate of contribution from the eligible charitable organization to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(e)1. Excise Tax on Liquor, Wine, and Malt Beverages – A tax credit of 100 percent of the contribution is allowed against the following taxes administered by the Division.

a. Excise tax on liquor beverages imposed under Section 565.12, F.S.;

b. Excise tax on wine beverages imposed under Section 564.06, F.S., except excise taxes imposed on wine produced by manufacturers in Florida from products grown in Florida; or

c. Excise tax on malt beverages imposed under Section 563.05, F.S.

2. The tax credit taken on a return filed with the Division is limited to 90 percent of the tax due on the return. Taxpayers must attach a copy of the certificate of contribution from the eligible charitable organization to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(f) Contributions to the eligible charitable organization are not payments of estimated tax or installment payments of tax.

However, credits earned for contributions to the eligible charitable organization for corporate income tax or insurance premium tax will be taken into account when determining the estimated payment amounts required to meet the prior year exceptions for each tax. Cross reference: Rules 12C-1.034 and 12B-8.001, F.A.C.

(6) Carryforward of unused credits.

(a) When a taxpayer is unable to use a tax credit during the period specified by the Department in the approval letter, because the taxpayer's liability is insufficient, the taxpayer may carry forward the unused tax credit amount for a period not to exceed ten years.

(b) Examples.

1. Corporate Income Tax Example – A calendar year taxpayer applied for and was approved for a credit allocation against corporate income tax for the tax year ending December 31, 2022. Any unused carryforward from its tax year ending December 31, 2022, expires on the due date pursuant to Section 220.222, F.S., for the Florida corporate income/franchise tax return for the taxable year ending December 31, 2032.

2. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2022. Any unused carryforward from its tax year ending December 31, 2022, expires on December 31, 2032.

3. Sales and Use Tax Example – A taxpayer who holds a Sales and Use Tax Direct Pay Permit applied for and was approved for a credit allocation against sales and use tax due to the Department for the state fiscal year 2022-2023. The taxpayer paid the contribution to the eligible charitable organization on July 13, 2022, and submitted a copy of the certificate of contribution received from the eligible charitable organization to the Department. The taxpayer's state tax liability in accordance with the Permit was insufficient to use the entire credit allocation on sales and use tax returns filed with the Department on or before June 30, 2023. Any unused carryforward from the 2022-2023 state fiscal year expires June 30, 2033.

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

5. Excise Taxes on Liquor, Wine, and Malt Beverages Example – A taxpayer who holds a liquor license issued by the Division applied for and was approved for a credit allocation against the liquor excise tax for returns due during the state fiscal year 2022-2023. The taxpayer's liability was insufficient to use the entire credit allocation during that state fiscal year. Any unused carryforward from the 2022-2023 state fiscal year expires June 30, 2033.

(7) Transfers of unused tax credits.

(a) A taxpayer may not convey, assign, or transfer a credit allocation or tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, the following credit allocations or tax credits may be transferred between members of the same affiliated group of corporations:

1. A tax credit allocation for which a contribution has not been made to the eligible charitable organization by the transferring member. The receiving member must make a contribution to the eligible charitable organization during the same period that the transferring member was required to make the contribution. In addition, the contribution must be made before the receiving member may claim the tax credit.

2. A tax credit allocation for which a contribution has been made to the eligible charitable organization by the transferring member, but the tax credit has not been claimed on a tax return.

3. A carryforward tax credit amount that has not been claimed on a tax return.

(b) A transferred credit allocation or tax credit may only be used against the same tax as the original credit allocation or tax credit approved by the Department.

(c) A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the credit.

(d) A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

(e)1. A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting Strong Families Tax Credit – Notice of Intent to Transfer a Tax Credit (Form DR-226200, incorporated by reference in Rule 12-29.003, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

2. Taxpayers must submit an application for transfer of any unused credit allocation or tax credit to:

Florida Department of Revenue  
Revenue Accounting  
P.O. Box 6609  
Tallahassee, FL 32314-6609

(f) The Department must approve the application for transfer of the unused credit allocation or tax credit before the receiving member may claim the tax credit on a tax return. For excise tax on liquor, wine, and malt beverages, the Division must also approve the transfer before the receiving member may claim the tax credit on a tax return.

(g) Following receipt of an application, the Department will send written correspondence approving the transfer or providing the reason the transfer could not be approved. The

taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S.

(h) If the transfer is approved, a copy of the approval letter will be sent to both the transferring member and the receiving member. The approval letter will include instructions on how the receiving member may claim the tax credit on a tax return.

**(8) Rescindment of unused tax credits.**

(a) The rescindment provision allows credit allocations that will not be used by the taxpayer to be reallocated to other taxpayers who may use the credit allocation. Taxpayers must apply online using the Department's website at [floridarevenue.com/taxes/multitaxcredits](http://floridarevenue.com/taxes/multitaxcredits) or submit Strong Families Tax Credit – Application for Rescindment of Previous Allocation of Tax Credit (Form DR-226100, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department to rescind all or a portion of an unused credit allocation. See paragraph (3)(a) for submitting the application to the Department.

(b) An application for rescindment of the unused credit allocation by the Department will not be approved when:

1. The amount of credit allocation requested to be rescinded has been claimed as a credit on a previously filed return; or

2. The allocation year is closed for all taxpayers. The allocation period for a calendar year is closed for all taxes and all taxpayers on October 1 of the third year following the January 1 opening of the allocation period, regardless of whether the annual tax credit cap has been reached. For example, the allocation period beginning January 1, 2022, for the state fiscal year beginning July 1, 2022, closes for all taxpayers on October 1, 2024.

(c) Following receipt of an application, the Department will send written correspondence regarding the amount of the rescindment, or the reason rescindment could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the rescindment before the Department will issue such correspondence. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S.

(d) When the approval of a rescindment allows the tax credit cap for a state fiscal year to be reopened and available for allocation, the Department will notify the eligible charitable organization that the tax credit cap is available for allocation.

Rulemaking Authority 213.06(1), 402.62(7)(b) FS. Law Implemented 211.0253, 212.1834, 213.37, 220.1877, 402.62(5), 561.1213, 624.51057 FS. History—New XX-XX-XX.

**12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment.**

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

(a) “Administrator” means a state university registered with the Department of Education under Section 1002.395(15)(i), F.S., and designated to administer the New Worlds Reading Initiative.

(b) “Affiliated group of corporations” is given the same meaning as the definition provided in Section 220.03(1)(b), F.S.

(c) “Contribution” or “eligible contribution” means a monetary contribution from a taxpayer to the administrator.

(d) “Credit allocation” means an allocation to a taxpayer of an annual tax credit cap authorized under the New Worlds Reading Initiative.

(e) “Department” means the Florida Department of Revenue.

(f) “Division” means the Division of Alcoholic Beverages and Tobacco of the Department of Business and Professional Regulation.

(g) “State fiscal year” means the annual period beginning July 1 through June 30 of the following year.

(h) “Tax credit cap” means the maximum annual tax credit amount that the Department is authorized by Section 1003.485, F.S., to allocate.

(2) Taxpayers eligible to participate in the program. Taxpayers who pay any of the following taxes may apply to the Department for a credit allocation:

(a) For the taxes administered by the Department:

1. Florida corporate income tax imposed under Chapter 220, F.S.

2. Florida insurance premium tax imposed under Section 624.509, F.S.

3. Florida state sales and use tax self-accrued and paid directly to the Department in accordance with a valid Sales and Use Tax Direct Pay Permit, issued by the Department, as provided in Section 212.183, F.S., and Rule 12A-1.0911, F.A.C.

4. Florida oil production tax imposed under Section 211.02, F.S., or Florida gas production tax imposed under Section 211.025, F.S.

(b) For excise taxes administered by the Division:

1. Excise tax on liquor beverages imposed under Section 565.12, F.S.;

2. Excise tax on wine beverages imposed under Section 564.06, F.S., except excise taxes imposed on wine produced by manufacturers in Florida from products grown in Florida; or,

3. Excise tax on malt beverages imposed under Section 563.05, F.S.

(3) Applications for credit allocations.

(a) To apply for an allocation of the available program credits, taxpayers must submit The New Worlds Reading Initiative – Application for Tax Credit Allocation for Contributions to the Administrator (Form DR-336000,

incorporated by reference in Rule 12-29.003, F.A.C.) to the Department.

1. Taxpayers required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S., and Rule Chapter 12-24, F.A.C., must apply online using the Department's website. When the application is completed and submitted online, a confirmation number will be provided with the date and time of submission.

2. The fastest and easiest way to apply for an allocation is online at [floridarevenue.com/taxes/multitaxcredits](http://floridarevenue.com/taxes/multitaxcredits). Taxpayers who are not required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S., and Rule Chapter 12-24, F.A.C., may also apply by submitting a paper application with the Department.

(b) A separate application to receive a credit allocation is required for:

1. Each administrator the taxpayer intends to support; and,  
2. Each beverage license issued by the Division for which a separate return to report and pay the excise taxes on liquor, wine, and malt beverages is filed with the Division.

3. Each tax credit cap year.

(c) Taxpayers are eligible to apply during the following periods to receive a credit allocation from each annual tax credit cap for the following taxes as follows:

1. Corporate Income Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year for its tax year that begins during that calendar year. The application must be submitted before the date the taxpayer is required to file its corporate income/franchise tax return for that tax year pursuant to Section 220.222, F.S., including a valid extended due date.

a. Example: A calendar year taxpayer may apply for a credit allocation for the 2022-2023 state fiscal year credit beginning on January 3, 2022. The application must be submitted before May 1, 2023; however, if the due date of the taxpayer's corporate income/franchise tax return is validly extended, the application may be submitted before November 1, 2023.

b. Example: A taxpayer with a tax year beginning December 1, 2022, and ending November 30, 2023, may apply for a credit allocation for the 2022-2023 state fiscal year credit beginning on January 3, 2022. The application must be submitted before April 1, 2024; however, if the due date of the taxpayer's corporate income/franchise tax return is validly extended, the application may be submitted before October 1, 2024.

2. Insurance Premium Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year and before the due date of the insurance premium taxes and fees return, which is March 1 following the taxable year. Example: For the 2022-2023 state

fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 3, 2022. The application must be made on or before February 28, 2023.

3. Sales and Use Tax – Tax on Oil and Gas Production – Excise Taxes on Liquor, Wine, and Malt Beverages – A taxpayer may make an application for a credit allocation on the first business day of January of the calendar year preceding the state fiscal year beginning on July 1 of the calendar year. The application must be made by June 30 of the state fiscal year for which the taxpayer is applying. For example, for a credit allocation for the 2022-2023 state fiscal year, taxpayers may apply for a credit allocation beginning on January 3, 2022. The application must be made on or before June 30, 2023.

(d) The Department will accept applications until either the tax credit cap is reached or until the end of the state fiscal year for sales and use tax, the tax on oil and gas production, and the excise taxes on liquor, wine, and malt beverages; until on or before the day the taxpayer's insurance premium tax return is due; or until the day before the due date of the taxpayer's corporate income/franchise tax return for corporate income tax, whichever occurs first.

(4) Notification.

(a) The Department will approve credit allocations on a first-come, first-served basis. Following receipt of an application, the Department will send written correspondence regarding the amount of the credit allocation for each tax applied for, or the reason the credit allocation could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the credit allocation before the Department will issue such correspondence.

(b) When the Department is not able to approve an application, a letter explaining the reason for the denial will be mailed to the taxpayer. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S. The Department will reserve the denied amount of the allocation for the taxpayer during the protest period.

(c) When approved, the Department's approval letter will specify the period in which the contribution to the designated administrator must be made. Contributions must be made during the period specified in the approval letter. The administrator receiving a contribution will issue the taxpayer a certificate of contribution signed by an authorized representative of the administrator containing:

1. Contributor's name;
2. Contributor's federal identification number;
3. Contributor's license number issued by the Division, if applicable;
4. Amount of contribution;
5. Date of contribution; and,
6. Name of the administrator.

(d) The amount of tax credit claimed on a tax return is limited to the amount of contribution contained in the certificate of contribution issued by the administrator. The taxpayer must make the contribution before the credit is claimed on a tax return.

(e) No tax credit will be allowed when a taxpayer:

1. Fails to make the designated contribution;
2. Fails to make a contribution before claiming the tax credit on a tax return;
3. Claims the credit against tax due prior to the date the contribution is made; or
4. Makes the contribution outside the period specified in the Department's approval letter.

(5) Tax Credits.

(a)1. Corporate Income Tax – A tax credit of 100 percent of the contribution against any corporate income tax due for the tax year is allowed. The amount of the tax credit for a tax year:

a. Is taken in the order of the credits provided against the corporate income tax in Section 220.02(8), F.S.

b. Must be reduced by the difference in federal corporate income tax due computed with the credit and without the credit.

c. Must be added back to taxable income in determining Florida corporate income tax due. If the amount of a credit taken under Section 220.1876, F.S., is added to federal taxable income on the Florida corporate income/franchise tax return in a previous tax year and is taken as a deduction for federal tax purposes in the current tax year, the amount of the federal deduction is not required to be added to federal taxable income on the Florida corporate income/franchise tax return in the current year. This provision ensures that the amount of the credit taken under Section 220.1876, F.S., is added to federal taxable income in the applicable tax year and does not result in a duplicate addition in a subsequent tax year.

d. Is revoked and rescinded when a taxpayer applies for a credit allocation after timely requesting an extension of time in which to file its Florida corporate income/franchise tax return and fails to remit sufficient tentative tax, such that its extension is not valid under Sections 220.222 and 220.32, F.S.

2. Taxpayers must attach a copy of the certificate of contribution from the administrator to the Florida corporate income/franchise tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. Assessments made pursuant to Section 440.51, F.S. (workers' compensation administrative assessments);

b. Credits for taxes paid under Sections 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds); and,

c. Credits for income taxes paid under Chapter 220, F.S., and the salary credit allowed under Section 624.509(5), F.S., as these are limited by Section 624.509(6), F.S. (the 65 percent limitation).

d. The amount of the Strong Families Tax Credit under Section 624.51057, F.S., and the Florida Tax Credit Scholarship Program credit under Section 624.51055, F.S.

2. Taxpayers must attach a copy of the certificate of contribution from the administrator to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(c)1. Sales and Use Tax – A tax credit of 100 percent of the contribution is allowed against any state sales and use tax due self-accrued and paid directly to the Department in accordance with a valid Sales and Use Tax Direct Pay Permit issued by the Department.

2.a. Taxpayers must submit a copy of the certificate of contribution from the administrator to:

Florida Department of Revenue  
Revenue Accounting  
P.O. Box 6609  
Tallahassee, FL 32314-6609

b. Following receipt of the copy of the certificate, the Department will send written instructions on how to claim the credit allocation as a tax credit on a sales and use tax return remitted to the Department by electronic means.

(d)1. Tax on Oil and Gas Production – A tax credit of 100 percent of the contribution is allowed against any tax due on oil or gas production in Florida imposed under Sections 211.02 and 211.025, F.S.

2. The tax credit may not exceed 50 percent of the tax due on the return on which the tax credit is taken. If a taxpayer has earned tax credits under Section 1002.395, F.S. (Florida Tax Credit Scholarship Program), Section 402.62, F.S. (Strong Families Tax Credit), and Section 1003.485, F.S. (The New Worlds Reading Initiative), the credit under Section 1002.395, F.S., will be applied first; the credit under Section 402.62, F.S., will be applied second; and the credit under Section 1003.485, L.O.F., will be applied third, as applicable, until the 50 percent limit is reached.

3. Taxpayers must attach a copy of the certificate of contribution from the administrator to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(e)1. Excise Tax on Liquor, Wine, and Malt Beverages – A tax credit of 100 percent of the contribution is allowed against the following taxes administered by the Division.

a. Excise tax on liquor beverages imposed under Section 565.12, F.S.:

b. Excise tax on wine beverages imposed under Section 564.06, F.S., except excise taxes imposed on wine produced by manufacturers in Florida from products grown in Florida; or

c. Excise tax on malt beverages imposed under Section 563.05, F.S.

2. The tax credit taken on a return filed with the Division is limited to 90 percent of the tax due on the return. Taxpayers must attach a copy of the certificate of contribution from the administrator to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(f) Contributions to the administrator are not payments of estimated tax or installment payments of tax. However, credits earned for contributions to the administrator for corporate income tax or insurance premium tax will be taken into account when determining the estimated payment amounts required to meet the prior year exceptions for each tax. Cross reference: Rules 12C-1.034 and 12B-8.001, F.A.C.

(6) Carryforward of unused credits.

(a) When a taxpayer is unable to use a tax credit during the period specified by the Department in the approval letter, because the taxpayer's liability is insufficient, the taxpayer may carry forward the unused tax credit amount for a period not to exceed ten years.

(b) Examples.

1. Corporate Income Tax Example – A calendar year taxpayer applied for and was approved for a credit allocation against corporate income tax for the tax year ending December 31, 2022. Any unused carryforward from its tax year ending December 31, 2022, expires on the due date pursuant to Section 220.222, F.S., for the Florida corporate income/franchise tax return for the taxable year ending December 31, 2032.

2. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2022. Any unused carryforward from its tax year ending December 31, 2022, expires on December 31, 2032.

3. Sales and Use Tax Example – A taxpayer who holds a Sales and Use Tax Direct Pay Permit applied for and was approved for a credit allocation against sales and use tax due to the Department for the state fiscal year 2022-2023. The taxpayer paid the contribution to the administrator on July 13, 2022, and submitted a copy of the certificate of contribution received from the administrator to the Department. The taxpayer's state tax liability in accordance with the Permit was insufficient to use the entire credit allocation on sales and use tax returns filed with the Department on or before June 30, 2023. Any unused carryforward from the 2022-2023 state fiscal year expires June 30, 2033.

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

5. Excise Taxes on Liquor, Wine, and Malt Beverages Example – A taxpayer who holds a liquor license issued by the Division applied for and was approved for a credit allocation against the liquor excise tax for returns due during the state fiscal year 2022-2023. The taxpayer's liability was insufficient to use the entire credit allocation during that state fiscal year. Any unused carryforward from the 2022-2023 state fiscal year expires June 30, 2033.

(7) Transfers of unused tax credits.

(a) A taxpayer may not convey, assign, or transfer a credit allocation or tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, the following credit allocations or tax credits may be transferred between members of the same affiliated group of corporations:

1. A tax credit allocation for which a contribution has not been made to the administrator by the transferring member. The receiving member must make a contribution to the administrator during the same period that the transferring member was required to make the contribution. In addition, the contribution must be made before the receiving member may claim the tax credit.

2. A tax credit allocation for which a contribution has been made to the administrator by the transferring member, but the tax credit has not been claimed on a tax return.

3. A carryforward tax credit amount that has not been claimed on a tax return.

(b) A transferred credit allocation or tax credit may only be used against the same tax as the original credit allocation or tax credit approved by the Department.

(c) A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the credit.

(d) A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

(e)1. A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting The New Worlds Reading Initiative – Notice of Intent to Transfer a Tax Credit (Form DR-336200, incorporated by reference in Rule 12-29.003, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

2. Taxpayers must submit an application for transfer of any unused credit allocation or tax credit to:

Florida Department of Revenue

Revenue Accounting  
P.O. Box 6609  
Tallahassee, FL 32314-6609

(f) The Department must approve the application for transfer of the unused credit allocation or tax credit before the receiving member may claim the tax credit on a tax return. For excise tax on liquor, wine, and malt beverages, the Division must also approve the transfer before the receiving member may claim the tax credit on a tax return.

(g) Following receipt of an application, the Department will send written correspondence approving the transfer or providing the reason the transfer could not be approved. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S.

(h) If the transfer is approved, a copy of the approval letter will be sent to both the transferring member and the receiving member. The approval letter will include instructions on how the receiving member may claim the tax credit on a tax return.

(8) Rescindment of unused tax credits.

(a) The rescindment provision allows credit allocations that will not be used by the taxpayer to be reallocated to other taxpayers who may use the credit allocation. Taxpayers must apply online using the Department’s website at [floridarevenue.com/taxes/multitaxcredits](http://floridarevenue.com/taxes/multitaxcredits) or submit The New Worlds Reading Initiative – Application for Rescindment of Previous Allocation of Tax Credit (Form DR-336100, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department to rescind all or a portion of an unused credit allocation. See paragraph (3)(a) for submitting the application to the Department.

(b) An application for rescindment of the unused credit allocation by the Department will not be approved when:

1. The amount of credit allocation requested to be rescinded has been claimed as a credit on a previously filed return; or

2. The allocation year is closed for all taxpayers. The allocation period for a calendar year is closed for all taxes and all taxpayers on October 1 of the third year following the January 1 opening of the allocation period, regardless of whether the annual tax credit cap has been reached. For example, the allocation period beginning January 1, 2022, for the state fiscal year beginning July 1, 2022, closes for all taxpayers on October 1, 2024.

(c) Following receipt of an application, the Department will send written correspondence regarding the amount of the rescindment, or the reason rescindment could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the rescindment before the Department will issue such correspondence. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S.

(d) When the approval of a rescindment allows the tax credit cap for a state fiscal year to be reopened and available for allocation, the Department will notify the administrator that the tax credit cap is available for allocation.

Rulemaking Authority 213.06(1), 1003.485(5)(b) FS. Law Implemented 211.0252, 212.1833, 220.1876, 561.1212, 624.51056, 1003.485(3) FS. History—New XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021

**DEPARTMENT OF REVENUE**

**Sales and Use Tax**

RULE NOS.:	RULE TITLES:
12A-1.004	Sales Tax Brackets
12A-1.005	Admissions
12A-1.020	Licensed Practitioners; Drugs, Medical Products and Supplies
12A-1.056	Tax Due at Time of Sale; Tax Returns and Regulations
12A-1.057	Alcoholic and Malt Beverages
12A-1.060	Registration
12A-1.070	Leases and Licenses of Real Property; Storage of Boats and Aircraft
12A-1.091	Use Tax
12A-1.097	Public Use Forms
12A-1.103	Mail Order Sales
12A-1.104	Sales of Property to be Transported to a Cooperating State
12A-1.108	Exemption for Data Center Property
12A-1.112	Sales Tax Paid by Dealers on Behalf of Purchasers

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department’s rules relating to sales and use tax to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida, and Chapter 2021-31, Laws of Florida. Revisions to Rule 12A-1.005 replace the application of the sales tax bracket system with the application of the rounding algorithm to the sale of admissions (Chapter 2021-2, § 11, L.O.F.). Revisions to Rule 12A-1.020 incorporate the exemption from tax of specific items of tangible personal property that assist in independent living (Chapter 2021-31, § 21, L.O.F.); these revisions are included in Form DR-46NT, Nontaxable Medical Items and General Grocery List, which is incorporated by reference in Rule 12A-1.097. Revisions to Rules 12A-1.056, 12A-1.060, 12A-1.091, and 12A-1.103 implement changes regarding the taxation of marketplace sales



and remote sales (Chapter 2021-2, L.O.F.). Effective July 1, 2021, marketplace providers and persons who made a substantial number of remote sales in the previous calendar year are required to electronically register with the Department, collect sales tax, and electronically remit collected taxes. Effective April 1, 2022, marketplace sellers may collect and remit sales tax on sales made through a marketplace when the marketplace seller meets the conditions set forth in s. 212.05965(11), F.S. The newly created reference document Form DR-1MP, Florida Business Tax Application for Marketplace Providers and Remote Sales, is incorporated in Rule 12A-1.060 and provides screenshots of registration screens required to be completed by an out-of-state business that is a marketplace provider or that makes remote sales and is registering as a new business in Florida (Chapter 2021-2, L.O.F.). Proposed amendments to Rule 12A-1.097 incorporate revisions to two forms which implement provisions related to marketplace providers and remote sales: Form DR-1, Florida Business Tax Application; and Form DR-1A, Application for Registered Businesses to Add a New Florida Location (Chapter 2021-2, L.O.F.); additionally, the forms include a revision to the question for the registration for collection of the rental car surcharge; revisions to three forms to replace the sales tax bracket system with information about the new rounding algorithm (Chapter 2021-2, § 11, L.O.F.): Form DR-7N, Instructions for Consolidated Sales and Use Tax Return; Form DR-15EZN, Instructions for DR-15EZ Sales and Use Tax Returns; and Form DR-15N, Instructions for DR-15 Sales and Use Tax Returns. Revisions to Rule 12A-1.057 and the creation of Rule 12A-1.112 address when a dealer may advertise or hold out to the public that they will pay all or part of the sales tax imposed by Chapter 212, F.S (Chapter 2021-31, § 19, L.O.F.). Revisions to Rule 12A-1.070 and the proposed repeal of Rule 12A-1.004 remove reference to the sales tax bracket system which has been replaced with a rounding algorithm (Chapter 2021-2, § 11, L.O.F.). Rule 12A-1.104 is proposed for repeal as it is duplicative of statute. Revisions to Rule 12A-1.108 extend the date for applications for a Data Center Property Temporary Tax Exemption Certificate (Chapter 2021-31, § 20, L.O.F.). The rulemaking addresses amendments to Sections 212.04, 212.05, 212.054, 212.0596, 212.06, 212.07, 212.11, 212.12, and 212.18, F.S., as well as the creation of Section 212.05965, F.S., contained in Chapter 2021-2, L.O.F. The rulemaking also addresses amendments to Sections 212.06, 212.07, and 212.08, F.S., contained in Chapter 2021-31, L.O.F.

**SUMMARY:** Rule 12A-1.004 is proposed for repeal as the 2021 legislature replaced the sales tax bracket system with a rounding algorithm. Proposed revisions to Rule 12A-1.005 address the collection of sales tax on the cost of admission based on the rounding algorithm which has replaced the sales tax bracket system and is consistent with emergency rule

12AER21-7. The proposed amendments for Rule 12A-1.020 incorporate a 2021 legislative change which exempts specific items that assist in independent living; this list has been added to Form DR-46NT, Nontaxable Medical Items and General Grocery List, which is incorporated by reference in Rule 12A-1.097. The proposed rule language for Rule 12A-1.056 strikes language related to the collection allowance for dealers who made mail order sales and is consistent with emergency rule 12AER21-8. Revisions to Rule 12A-1.057 address 2021 legislative changes to the provisions restricting dealers from absorbing part of or all sales tax in addition to the removal of obsolete language. The proposed rule language for Rule 12A-1.060 is consistent with emergency rule 12AER21-9, which included a previous version of Form DR-1MP; provides information regarding how marketplace providers, marketplace sellers, and remote sellers must register as dealers with the Department; adopts, by reference, Form DR-1MP, Florida Business Tax Application for Marketplace Providers and Remote Sales, which is provided as a reference for businesses registering as a marketplace provider or remote seller. The proposed rule language for Rule 12A-1.070 is consistent with emergency rule 12AER21-10, which strikes language related to the sales tax bracket system. The proposed revision to Rule 12A-1.091 replaces the term mail order sales with the term remote sales and is consistent with emergency rule 12AER21-11. Proposed revisions to Rule 12A-1.097 incorporate revisions to two forms implementing provisions related to marketplace providers, remote sales, and rental car surcharge; revisions to three forms that replace the sales tax bracket system with information about the new rounding algorithm; and revisions to one form to include a list of items that assist in independent living which are exempt from sales tax. Rule 12A-1.103 has been substantially reworded so the rule includes definitions related to marketplaces and remote sales; stipulates who is required to collect sales tax on sales made through a marketplace; includes provisions for certain marketplace sellers to collect sales tax on sales made through a marketplace; provides that marketplace providers and remote sellers are required to collect both sales tax and discretionary sales surtax; and is based on emergency rule 12AER21-13. Rule 12A-1.104 is proposed for repeal as it is duplicative of statute. Revisions to Rule 12A-1.108 extend the date for applications for a Data Center Property Temporary Tax Exemption Certificate. The proposed rule language creating Rule 12A-1.112 addresses when a dealer may advertise or hold out to the public that they will pay all or part of the sales tax imposed by Chapter 212, F.S.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:**

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly

regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding 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), 212.04(4), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 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., 212.17(8), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 1002.40(16) FS.

**LAW IMPLEMENTED:** 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(1), 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0506(4), (11), 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07, 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11, 212.12, 212.13, 212.14(2), (4), (5), 212.15(1), 212.16(1), (2), 212.18(2), (3), 212.183, 212.1832, 212.19, 212.21(3), 213.235, 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 373.41492, 376.70, 376.75, 403.718, 403.7185, 443.131, 443.1315, 443.1316, 443.171(2), 465.187, 616.260, 681.117, 1002.40(13) FS.

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

**DATE AND TIME:** April 21, 2022, at 10:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link:  
<https://attendee.gotowebinar.com/register/1664552174698348304>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS:** 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-1.004 Sales Tax Brackets.**

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.03(1), (3), (6), 212.031(1)(c), (d), 212.04(1), 212.05(1), 212.08(3), 212.12(9), (10), (11) FS. History—New 10-7-68, Amended 6-16-72, 9-24-81, 7-20-82, Formerly 12A-1.04, Amended 12-13-88, 8-10-92, 3-17-93, 12-13-94, 6-19-01, 11-1-05, 9-1-09, 1-17-18, Repealed XX-XX-XX.

**12A-1.005 Admissions.**

(1)(a) Every person is exercising a taxable privilege when such person sells or receives anything of value by way of admissions, as defined in Section 212.02(1), F.S., except those admissions that are specifically exempt. Such seller is required to collect tax on the sales price or actual value of such admissions pursuant to Section 212.04(1)(b), F.S. Tax due must be calculated using the rounding algorithm as provided in Section 212.12(10), F.S. each admission charge for 10 cents or more the amount of tax provided for by the applicable bracket provided in Section 212.12(9), F.S. Each admission is a single sale. The seller may apply the rounding algorithm to the aggregate tax amount computed on all taxable admissions on an invoice or to the taxable amount of each individual admission on the invoice.

(b) No change

(c)1. ~~The tax shall be computed and collected by the seller on the sales price or actual value of the admission, as provided in Section 212.04(1)(b), F.S., and~~ is due at the moment of the transaction, except when the tax is collected for admission to an event at a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility. Tax collected on such events is due to the Department on the first day of the month following the actual date of the event for which the admission is sold and becomes delinquent on the 21st day of that month. Therefore, tax collected on season and series tickets for events held in such facilities should be apportioned to each event in the season or series and remitted to the Department accordingly.

2. through 4. No change

(d) No change

(2) through (3) No change

(4) Dues and initiation fees, equity and nonequity memberships, capital contributions and assessments, refundable deposits, and user fees.

(a)1. Dues and user fees paid to any organization, including athletic clubs, health spas, civic, fraternal, and religious clubs, ~~and organizations~~ that provide physical fitness facilities or recreational facilities, such as golf courses, tennis courts, swimming pools, yachting, boating, athletic, exercise, and fitness facilities, are subject to tax. Dues and user fees do not include:

a. through d. No change

2. No change

(b) through (f) No change

(5) through (6) No change

Rulemaking Authority 212.04(4), ~~212.17(8)~~ ~~212.17(6)~~, 212.18(2), 213.06(1) FS. Law Implemented 212.02(1), 212.04, 212.08(6), (7)(gg), 616.260 FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 7-19-72, 12-11-74, 9-28-78, 7-3-79, 12-3-81, 7-20-82, Formerly 12A-1.05, Amended 1-2-89, 12-16-91, 10-17-94, 3-20-96, 3-4-01, 10-2-01, 4-17-03, 6-28-05, 4-26-10, 1-12-11, 1-17-13, 1-19-15, 1-17-18, ~~XX-XX-XX~~.

12A-1.020 Licensed Practitioners; Drugs, Medical Products and Supplies.

(1) through (10) No change

(11) Items that assist in independent living. The following items, when purchased for noncommercial home or personal use, are exempt from tax:

(a) A bed transfer handle selling for \$60 or less.

(b) A bed rail selling for \$110 or less.

(c) A grab bar selling for \$100 or less.

(d) A shower seat selling for \$100 or less.

(11) renumbered (12) No change

Rulemaking Authority 212.08(2)(a), 212.18(2), 213.06(1) FS. Law Implemented ~~95.091(3)~~, 212.08(2), (5)(u), 212.085, 212.12(6)(a), 213.37, ~~465.186~~, 465.187 FS. History—New 10-7-68, Amended 1-17-71, 6-16-72, 5-27-75, 5-10-77, 6-26-78, 2-26-79, 6-3-80, 12-31-81, 8-28-84, Formerly 12A-1.20, Amended 12-8-87, 7-12-10, ~~XX-XX-XX~~.

12A-1.056 Tax Due at Time of Sale; Tax Returns and Regulations.

(1) No change

(2) Collection allowance.

(a) No change

(b)1. The collection allowance (~~except for dealers who make mail order sales, see subsection (5) of Rule 12A-1.103, F.A.C.~~) is computed at the rate of 2.5 percent on the first \$1,200 of tax due. No collection allowance is authorized for tax collected in excess of \$1,200. The maximum amount of

collection allowance authorized for any filing period for any electronic sales and use tax return is \$30.

2. through 4. No change

(c) through (e) No change

(3) through (4) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 125.0104(3)(g), 125.0108(2)(a), 212.03(2), 212.0305(3)(c), 212.031(3), 212.04(3), (4), 212.0506(4), (11), 212.055, 212.06(1)(a), 212.0606, 212.11, 212.12(1), (2), (3), (4), (5), 212.14(2), 212.15(1), 213.235, 213.755, 373.41492, 376.70, 376.75, 403.718, 403.7185, ~~443.036~~, ~~443.121(1)~~, (3), ~~443.131~~, ~~443.1315~~, ~~443.1316~~, ~~443.171(2)~~, (7), 681.117 FS. History—New 10-7-68, Amended 6-16-72, 10-21-75, 6-9-76, 11-8-76, 2-21-77, 4-2-78, 10-18-78, 12-23-80, 8-26-81, 9-24-81, 11-23-83, 5-28-85, Formerly 12A-1.56, Amended 3-12-86, 1-2-89, 12-19-89, 12-7-92, 10-20-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-17-03, 9-28-04, 11-6-07, 9-15-08, 1-17-13, 5-9-13, ~~XX-XX-XX~~.

12A-1.057 Alcoholic and Malt Beverages.

(1)(a) Alcoholic beverages, including beer, ale, and wine are taxable.

(b) Except as provided in Rule 12A-1.112, F.A.C., a dealer will ~~The dealer shall~~ add the tax to the sale price (including any other state and federal taxes) of each sale and may he shall not advertise or hold out to the public in any manner that the dealer ~~he will pay all or absorb~~ any part of the tax or ~~that he will relieve~~ the purchaser from the payment thereof.

(c) However, nothing herein contained shall be construed as prohibiting a dealer from setting his prices on the sale of alcoholic beverages in such a manner as to avoid the handling of pennies, provided ~~; Provided, however, that~~ each and every one of the dealer's price lists shows ~~shall show~~ the price of the beverage and the amount of tax due ~~thereon~~ as separate items. ~~For example, a dealer's price may list a bottle of beer for 47¢, sales tax 3¢, total 50¢; a glass of wine for 80¢ plus sales tax of 5¢, total 85¢; or a cocktail for \$1.69 plus sales tax of 11¢, total \$1.80.~~

(2) No change

(3) In some instances, it may be impractical for a dealer to separately record the sales price of the beverage and the tax thereon. In such cases, for the privilege of deviating from the requirement of subsection (1) above, a dealer shall remit tax in accordance with one of the methods outlined below, and the dealer's ~~his~~ records must substantiate the method so elected.

(a) through (c) No change

(4)(a) Wine ~~Retroactively to July 1, 1981, wine~~ or fortified wine and liquor or distilled spirits provided by distributors or vendors for the purpose of "wine tasting" and "spirituous beverage tasting" as contemplated under the provisions of Chapters 564 and 565, F.S., is exempt from the tax imposed by Chapter 212, F.S.; however, any charge imposed upon the general public for "wine tasting" and "spirituous beverage tasting" is subject to tax.

(b) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(12), (14)(a), 212.05(1)(a)1.a., (b), (2), (3), (4), 212.06, 212.07(2), (4), 212.08(4)(b), (7)(s), 212.18(3), 212.19, 561.01~~ FS. History—New 10-7-68, Amended 6-16-72, 1-10-78, 7-16-79, 7-20-82, Formerly 12A-1.57, Amended 12-13-88, 6-4-08, ~~XX-XX-XX~~.

12A-1.060 Registration.

(1) Persons required to register as dealers.

(a) No change

(b)1. For purposes of this rule, a “dealer” means a dealer, as defined in Section 212.06(2), F.S., ~~and a dealer who makes mail order sales, as provided in Section 212.0596, F.S.~~

2. No change

(c) The term “dealer” includes a retailer who transacts a substantial number of remote sales or a marketplace provider that has a physical presence in Florida or that makes or facilitates through its marketplace a substantial number of remote sales.

(c) through (d) renumbered (d) through (e) No change

(2) No change

(3) Registration of marketplace providers and remote sellers.

(a) Marketplace providers and remote sellers, as defined in Rule 12A-1.103, F.A.C., must register electronically with the Department to collect and remit sales tax and discretionary sales surtax and obtain a separate certificate of registration for each marketplace and each place of business in Florida. A marketplace is deemed a separate place of business. A separate application is required for each place of business located within Florida. Out-of-state businesses can submit one application for all out-of-state locations.

(b) Electronic registration can be completed by going to [floridarevenue.com/taxes/registration](http://floridarevenue.com/taxes/registration). This applies to persons required to register pursuant to subparagraphs 1. and 2. below.

1. The following persons who have a physical presence in Florida must register using the Department’s electronic *Florida Business Tax Application* (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.).

a. Marketplace providers.

b. Marketplace sellers who make sales outside of the marketplace.

2. The following persons who do not have a physical presence in Florida must register electronically using the Department’s electronic registration application for marketplace providers and marketplace sellers. The information required in this electronic application is provided in the *Florida Business Tax Application for Marketplace Providers and Remote Sales* (Form DR-1MP, effective 01/22, hereby incorporated by \_\_\_\_\_ reference, [http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_\\_](http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)) and available on the Department’s website at

[floridarevenue.com/taxes/sut](http://floridarevenue.com/taxes/sut). This form is provided for informational purposes only.

a. Marketplace providers who make or facilitate a substantial number of remote sales.

b. Marketplace sellers who make a substantial number of remote sales outside of the marketplace.

c. Remote sellers, as defined in Rule 12A-1.103, F.A.C.

(3) renumbered (4) No change

(5) (4) Registration of exhibitors.

(a) No change

(b) Any exhibitor who displays tangible personal property or services at a convention or trade show is required to register as a dealer and collect and remit tax on sales of taxable property or services subject to Florida sales tax when:

1. No change

2. The written agreement authorizes an exhibitor to make remote mail order sales, pursuant to Section 212.0596, F.S.; or

(c) No change

(5) renumbered (6) No change

Rulemaking Authority ~~212.12(2)(d), 212.18(2), 213.06(1) FS. Law Implemented 119.071(5), 212.03(1), (2), 212.04(4), 212.0596(4), (2), 212.05965, 212.06(2), 212.12(5), (6), 212.14(4), 212.16(1), (2), 212.18(3) FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 3-21-77, 5-10-77, 10-18-78, Formerly 12A-1.60, Amended 6-10-87, 1-2-89, 11-12-90, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 4-2-00, 6-19-01, 10-2-01(1), 10-2-01(1), 8-1-02, 4-17-03, 6-12-03, 6-4-08, 9-1-09, 6-14-10, 6-28-10 (6), 6-28-10 (3), 7-28-15, 1-17-18, 3-25-20, ~~XX-XX-XX~~.~~

12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft.

(1) through (3) No change

(4)(a) No change

(b) The tax shall be paid on all considerations due and payable by the tenant or other person actually occupying, using, or entitled to use any real property to his landlord or other person for the privilege of use, occupancy, or the right to use or occupy any real property for any purpose. ~~The amount of tax due must be calculated with the use of the applicable effective sales tax brackets.~~

(c) through (g) No change

(5) through (23) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(10)(h), (i), (13), 212.03(6), 212.031 FS. History—New 10-7-68, Amended 2-8-69, 10-7-69, 6-16-72, 9-26-77, 10-18-78, 12-31-81, 7-20-82, Formerly 12A-1.70, Amended 1-2-89, 3-27-95, 7-17-95, 1-17-18, 1-8-19, 12-12-19, ~~XX-XX-XX~~.~~

12A-1.091 Use Tax.

(1) through (13) No change

(14)(a) through (c) No change

(d) Any person required to file and remit use tax on Form DR-15MO is not required to remit local option surtaxes on property purchased through a remote in a mail order sale.

(15) No change

Rulemaking Authority 212.0596(3), 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(7), (20), (21)~~, 212.05(1), 212.0596(7), 212.06(1), (2), (4), (7), (8), (11), 212.07(8), 212.183 FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 11-6-85, Formerly 12A-1.91, Amended 7-7-92, 6-2-93, 11-16-93, 1-4-94, 5-18-94, 6-19-01, ~~XX-XX-XX~~.

12A-1.097 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) (a) DR-1	Florida Business Tax Application ( <a href="http://www.flrules.org/Gateway/refere nce.asp?No=Ref-_____41781">http://www.flrules.org/Gateway/refere nce.asp?No=Ref-_____41781</a> )	<u>01/2</u> <del>03/20</del>
through (c)	No change	
(d) DR-1A	Application for Registered Businesses to Add a New Florida Location ( <a href="http://www.flrules.org/Gateway/refere nce.asp?No=Ref-_____41782">http://www.flrules.org/Gateway/refere nce.asp?No=Ref-_____41782</a> )	<u>01/2</u> <del>03/20</del>
through (f)	No change	
(3)	No change	
(4) (a)	No change	
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return ( <a href="http://www.flrules.org/Gateway/refere nce.asp?No=Ref-_____42310">http://www.flrules.org/Gateway/refere nce.asp?No=Ref-_____42310</a> )	<u>07/2</u> <del>01/21</del>
(c)	No change	
(5) (a)	No change	
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns ( <a href="http://www.flrules.org/Gateway/refere nce.asp?No=Ref-_____42311">http://www.flrules.org/Gateway/refere nce.asp?No=Ref-_____42311</a> )	<u>07/2</u> <del>01/21</del>
through (d)	No change	
(e) DR-15EZ	Instructions for DR-15EZ Sales and Use Tax Returns ( <a href="http://www.flrules.org/Gateway/refere nce.asp?No=Ref-_____42312">http://www.flrules.org/Gateway/refere nce.asp?No=Ref-_____42312</a> )	<u>07/2</u> <del>01/21</del>
through (k)	No change	

(6) through (10)	No change	
(1) 1) DR-46NT	Nontaxable Medical Items and General Grocery List ( <a href="http://www.flrules.org/Gateway/refere nce.asp?No=Ref-_____41384">http://www.flrules.org/Gateway/refere nce.asp?No=Ref-_____41384</a> )	<u>01/2</u> <del>01/20</del>
(1) 2) through (24)	No change	

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 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)~~, 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 1002.40(13) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, ~~XX-XX-XX~~.

Substantial rewording of Rule 12A-1.103, F.A.C., follows. See Florida Administrative Code for present text.

12A-1.103 Remote Mail Order Sales; Marketplaces.

(1) Definitions.

(a) A “marketplace” means any physical place or electronic medium through which tangible personal property is offered for sale.

(b) A “marketplace provider” means a person who facilitates a retail sale by a marketplace seller by listing or advertising for sale by the marketplace seller tangible personal property in a marketplace and who directly, or indirectly through agreements or arrangements with third parties, collects payment from the customer and transmits all or part of the payment to the marketplace seller, regardless of whether the marketplace provider receives compensation or other consideration in exchange for its services.

(c) A “marketplace seller” means a person who has an agreement with a marketplace provider that is a Florida dealer and who makes retail sales of tangible personal property through a marketplace owned, operated, or controlled by the marketplace provider.

(d) A “remote sale” means a retail sale of tangible personal property ordered by mail, telephone, the Internet, or other means of communication from a person who receives the order outside of this state and transports the property or causes the property to be transported from any jurisdiction, including this state, to a location in this state. For purposes of this paragraph, tangible personal property delivered to a location within this state is presumed to be used, consumed, distributed, or stored to be used or consumed in this state.

(e) A “remote seller” means a person who makes a substantial number of remote sales outside of a marketplace. Marketplace providers and marketplace sellers who make a substantial number of remote sales outside of a marketplace are considered remote sellers.

(f) A “substantial number of remote sales” means any number of taxable remote sales in the previous calendar year in which the sum of the sales prices, as defined in s. 212.02(16), F.S., exceeded \$100,000.

(2) Marketplace providers and remote sellers required to collect and remit sales tax and discretionary sales surtax due on retail sales to persons in Florida must register with the Department electronically as provided in Rule 12A-1.060, F.A.C.

(3)(a) A marketplace provider must certify to its marketplace sellers that it will collect and remit any Florida sales tax, plus applicable discretionary sales surtax, due on retail sales made through the marketplace to persons in Florida. This certification may be included in the agreement between a marketplace seller and a marketplace provider.

(b) A marketplace seller who makes sales outside a marketplace must collect and remit Florida sales tax, plus applicable discretionary sales surtax, on retail sales made outside the marketplace to persons in Florida if they made a substantial number of remote sales in the previous calendar year. When determining whether a marketplace seller made a substantial number of remote sales, only those sales made outside of the marketplace are included in the total amount of taxable remote sales.

(4)(a) The following dealers must timely file Florida sales and use tax returns and remit sales tax and discretionary sales surtax to the Department by electronic means.

1. A marketplace provider that is a dealer under Chapter 212, F.S.

2. A person who is required to collect and remit sales tax on remote sales.

(b) Returns and payments must be submitted to the Department by electronic means as provided in Rule 12A-1.056, F.A.C., and Rule Chapter 12-24, F.A.C.

Cross Reference: Rule 12A-15.003, F.A.C.

(5) Marketplace Seller notification to collect sales tax.

(a) Effective April 1, 2022, a marketplace seller may collect and remit all applicable taxes and fees on its sales made through a marketplace provider when all of the following conditions are met:

1. The marketplace seller and the marketplace provider have contractually agreed that the marketplace seller will collect and remit all applicable taxes and fees on its sales made through the marketplace.

2. The marketplace seller has registered with the Department as a dealer under s. 212.18, F.S., and has provided evidence of registration to the marketplace provider.

3. The marketplace seller has annual United States gross sales of more than \$1 billion, including the gross sales of any related entities or the combined sales of all franchisees of a single franchisor.

4. The marketplace seller has sent written notification to the Department as provided in paragraph (b).

(b) The notice must be on the marketplace seller’s business letterhead, state that the marketplace seller meets all conditions stated in s. 212.05965(11), F.S., and has chosen to collect and remit all applicable taxes and fees for its sales made through a marketplace provider. The notice must be signed by an individual authorized to sign on behalf of the marketplace seller. The notice may be delivered in one of three ways:

1. A letter can be mailed to the following mailing address:  
Account Management MS 1-5730  
Florida Department of Revenue  
5050 W Tennessee St.  
Tallahassee, FL 32399-0160

2. A scanned letter can be emailed to registration@floridarevenue.com.

3. A letter can be faxed to 850-922-0859.

(c) Sample Notice.

1. The notice may take any form as long as it clearly states that the marketplace seller is electing to collect all applicable taxes and fees for its sales made through a marketplace provider.

2. The notice must be signed by an authorized individual of the marketplace seller.

3. An example of notice language is as follows: “In accordance with Section 212.05965(11), F.S., (Name of Marketplace Seller, sales and use tax certificate number) has met the statutory requirements that allow it to collect and remit all applicable taxes and fees for its sales made through (name of Marketplace Provider) and that it is liable for failure to collect or remit those taxes and fees. For questions, please contact (name of Marketplace Seller contact person) at (contact telephone number or email address).”

Rulemaking Authority ~~212.17(6)~~, 212.0596(3), 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(14), (21)~~, 212.05, 212.0596, 212.05965,

212.06(2), ~~(5)~~, ~~212.12(4)~~, 212.18(3), ~~213.37~~ ~~212.20(4)~~, ~~215.26(2)~~ FS. History–New 12-8-87, Amended 8-10-92, 4-17-03, ~~XX-XX-XX~~.

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

Rulemaking Authority 212.06(3)(b)2., 212.18(2), 213.06(1) FS. Law Implemented 212.06(3) FS. History–New 12-8-87, Amended 12-31-20. ~~Repealed–XX-XX-XX~~.

12A-1.108 Exemption for Data Center Property.

(1) through (6) No change

(7) Except as provided in paragraph (5)(b), the exemption provided for data center property is a permanent exemption for qualifying data centers that apply for and receive a Data Center Property Temporary Tax Exemption Certificate during the period from July 1, 2017, through June 30, ~~2027~~ ~~2022~~, and then meet all requirements for the Data Center Property Certificate of Exemption within five years. The Department will not process applications for Data Center Property Temporary Tax Exemption Certificate after June 30, ~~2027~~ ~~2022~~.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.08(5)(s) FS. History–New 4-16-18, ~~XX-XX-XX~~.

12A-1.112 Sales Tax Paid by Dealers on Behalf of Purchasers

(1) Dealers engaged in any business subject to tax pursuant to Chapter 212, F.S., may not, except as provided in subsection (2), advertise or hold out to the public, directly or indirectly, any of the following:

(a) The dealer will pay all or any part of the tax.

(b) The dealer will relieve the purchaser of all or any part of the tax.

(c) The tax will not be added to the selling price of the property or services sold or released.

(d) The tax or any part of the tax, when added, will be refunded.

(2) A dealer may advertise or hold out to the public that the dealer will pay all or any part of the tax on behalf of the purchaser, only when the purchaser is given a charge ticket, sales slip, invoice, or other tangible evidence of the sale that satisfies the following conditions:

(a) It is expressly stated that the dealer will pay to the state any part of the tax imposed pursuant to Chapter 212, F.S., which was not collected from the purchaser.

(b) The sales price and the amount of tax due are separately stated.

(c) Dealers may not indicate or imply that a transaction is exempt or excluded from tax.

Rulemaking Authority 212.18(2), 213.06(1), FS. Law Implemented: 212.07(4). History–New XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021

**DEPARTMENT OF REVENUE**

**Sales and Use Tax**

RULE NOS.:	RULE TITLES:
12A-15.001	Scope of Rules
12A-15.002	Surtax Brackets
12A-15.003	Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax
12A-15.008	Construction Contractors Who Repair, Alter, Improve, and Construct Real Property; Refund of Surtax
12A-15.012	Alcoholic and Malt Beverages
12A-15.014	Transition Rule

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department’s rules relating to discretionary sales surtax to address 2021 legislative changes contained in Chapter 2021-2, Laws of Florida, and Chapter 2021-31, Laws of Florida. Revisions to Rule 12A-15.001 and the proposed repeal of Rule 12A-15.002 remove reference to the sales tax bracket system, which has been replaced by a rounding algorithm (Chapter 2021-2, § 11, L.O.F.). Revisions to Rules 12A-15.003 and 12A-15.008 implement changes regarding the taxation of marketplace sales and remote sales (Chapter 2021-2, L.O.F.). Effective July 1, 2021, marketplace providers and persons who made a substantial number of remote sales in the previous calendar year are required to electronically register with the Department, collect sales tax, and electronically remit collected taxes. Revisions to Rule 12A-15.012 address when a dealer may advertise or hold out to the public that they will pay all or part of the sales tax imposed by Chapter 212 (Chapter 2021-31, § 19, L.O.F.). Revisions to Rule 12A-15.014 replaces the commercial rent tax rate with a statutory citation to capture the rate change which will become effective when the Unemployment Compensation Trust Fund reaches a set dollar amount pursuant to Section 14., Chapter 2021-2, L.O.F.

SUMMARY: The proposed revisions to Rule 12A-15.001 strike a reference to the sales tax bracket system and adds a reference to Form DR-15DSS, which provides the discretionary sales surtax rates for all Florida counties and is updated annually. Rule 12A-15.002 is proposed for repeal as the 2021 legislature replaced the sales tax bracket system with a rounding algorithm. The proposed revisions to Rule 12A-15.003 remove obsolete language related to mail order sales and the collection

of discretionary sales surtax; add language to include the sale of tangible personal property sold through a marketplace or by remote sale; replace the term mail order sales with remote sales; and is consistent with emergency rule 12AER21-15. The proposed revision to Rule 12A-15.008 replaces the term mail order sales with the term remote sales and is consistent with emergency rule 12AER21-16. Revisions to Rule 12A-15.012 address 2021 legislative changes to the provisions restricting dealers from absorbing part of or all sales tax in addition to the removal of obsolete language. The proposed revision to Rule 12A-15.014 replaces the commercial rental tax rate with a statutory cross reference, which will allow the rule to remain current when the tax rate is reduced when the balance of the Unemployment Compensation Trust Fund exceeds the amount specified in section 13 of Chapter 2021-2, Laws of Florida.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:**

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences 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:** 212.0596(3), 212.18(2), 213.06(1) FS.

**LAW IMPLEMENTED:** 212.031, 212.05(1), 212.05011, 212.054, 212.055, 212.06(1), 212.07(2), (4), 212.08(4), 212.14(5) FS.

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

**DATE AND TIME:** April 21, 2022, at 10:00 a.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via

webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/1664552174698348304>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS:** 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](mailto:RuleComments@floridarevenue.com).

**THE FULL TEXT OF THE PROPOSED RULE IS:**

**12A-15.001 Scope of Rules.**

(1) No change

(2) The list of counties levying the surtax is subject to frequent revision. An up-to-date listing of counties levying the surtax is available, without cost, by one or more of the following methods: 1) downloading Form DR-15DSS, Discretionary Sales Surtax information, updated annually, the appropriate Sales Tax Bracket Cards from the Department's website at [www.floridarevenue.com/taxes/rates](http://www.floridarevenue.com/taxes/rates); or, 2) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112, ~~or, 3) visiting any local Department of Revenue Service Center to personally obtain a copy.~~ Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.054(2), (4) FS. History—New 12-11-89, Amended 11-16-93, 11-1-05, ~~XX-XX-XX~~.

**12A-15.002 Surtax Brackets.**

Rulemaking Authority 212.12(11), 212.18(2), 213.06(1) FS. Law Implemented 212.054, 212.055, 212.12(9), (10), (11) FS. History—New 12-11-89, Amended 8-10-92, 3-17-93, 12-13-94, 3-20-96, 6-19-01, 11-1-05, 6-1-09, Repealed XX-XX-XX.

**12A-15.003 Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax.**

(1) through (3) No change

(4) **SALES OF TANGIBLE PERSONAL PROPERTY.**

(a) A dealer who makes sales of tangible personal property, including tangible personal property sold through a marketplace



or by remote sale, is required to collect surtax when the taxable item of tangible personal property is delivered within a surtax county. The dealer is required to collect surtax at the rate imposed by the county where the delivery occurs, whether the delivery is made directly by the dealer or by a manufacturer or wholesaler who delivers the property to the purchaser on behalf of the dealer. When the item of tangible personal property is delivered within a county not imposing a surtax, the dealer is not required to collect surtax.

- 1. through 3. No change
- (b) through (c) No change
- ~~(5) MAIL ORDER SALES.~~

~~(a) A dealer who makes mail order sales, as defined in rule 12A 1.103, F.A.C., is required to collect surtax at the rate imposed by the surtax county where the taxable item of tangible personal property is delivered when:~~

~~1. The mail order is placed through a dealer's location within a surtax county and received by the dealer in another state; and,~~

~~2. The item is delivered to a location within a surtax county.~~

~~(b)1. Example: A multi state company has stores in Florida located in surtax counties and in counties that do not impose a surtax. A purchaser places a mail order with the company's mail order division at the dealer's location in County A (a county imposing a 1% surtax). The out of state mail order division ships the merchandise to purchaser's residence in County B (a county not imposing a surtax). Although the company has stores within a surtax county and the order is placed through the dealer's location within a surtax county, the item is not delivered within a surtax county. The selling dealer is not required to collect surtax.~~

~~2. Example: A multi state company has stores in Florida located in surtax counties and in counties that do not impose a surtax. A purchaser places a mail order with the company's mail order division at the dealer's location in County A (a county imposing a 1% surtax). The mail order division ships the item to a residence in County B (a county imposing a 1/2% surtax). The transaction occurs in County B. The selling dealer is required to collect sales tax and surtax on the sales price of the merchandise at the rate of 6 1/2% (6% state tax and 1/2% surtax).~~

- (6) though (9) renumbered (5) through (8) No change
- ~~(9) (10) USE TAX.~~

(a) Any person who is not required to be a registered dealer but who owes use tax on tangible personal property purchased out-of-state, in another country, or through a remote sale ~~mail order firms or the Internet~~ is not required to pay surtax when paying the applicable use tax to the Department.

- (b) through (e) No change

Rulemaking Authority ~~212.0596(3)~~, 212.18(2), 213.06(1) FS. Law Implemented 212.04(1), 212.05(1), 212.0506, 212.054, 212.055,

212.0596, 212.06(1), (2), (4), (6), (8), (10), 212.07(8), 212.18(3), 212.183 FS. History—New 12-11-89, Amended 1-30-91, 5-12-92, 8-10-92, 11-16-93, 3-20-96, 6-19-01, 10-2-01, 4-17-03, 5-28-06, ~~XX-XX-XX~~.

12A-15.008 Construction Contractors Who Repair, Alter, Improve, and Construct Real Property; Refund of Surtax.

(1) LUMP SUM, COST PLUS, FIXED FEE, OR GUARANTEED PRICE CONTRACTS.

- (a) No change

(b) A contractor or subcontractor who is not required to be a registered dealer and who owes use tax on taxable items of tangible personal property purchased out-of-state, in another country, or through a remote sale ~~mail order firms or the Internet~~ for use in a lump sum, cost plus, fixed fee, guaranteed price, or similar type of contract is not required to pay surtax when paying the applicable use tax to the Department.

- (c) No change

- (2) through (4) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(4), (16), (20)~~, 212.054, 212.055, 212.06(1), 212.14(5) FS. History—New 12-11-89, Amended 5-12-92, 8-10-92, 11-16-93, 3-20-96, 4-17-03, ~~XX-XX-XX~~.

12A-15.012 Alcoholic and Malt Beverages.

(1)(a) Alcoholic beverages, including beer, ale, and wine, are subject to surtax at the rate imposed by the county where the business is located.

(b) Except as provided in Rule 12A-1.112, F.A.C., a dealer will ~~The dealer shall~~ add the sales tax, plus the applicable surtax, to the sales price of each sale, and may not ~~The dealer is not permitted to~~ advertise or hold out to the public in any manner that the dealer will pay all or absorb any part of the sales tax or surtax due or that the dealer will relieve the purchaser from the payment of sales tax or surtax.

- (b) renumbered (c) No change

- (2) through (3) No change

Rulemaking Authority ~~212.07(2)~~, 212.18(2), 213.06(1) FS. Law Implemented ~~212.02(16)~~, 212.054, 212.055, 212.07(2), (4), 212.08(4), 212.12(11), 212.15(1), (4) FS. History—New 12-11-89, Amended 3-20-96, 6-19-01, 11-1-05, 6-1-09, ~~XX-XX-XX~~.

12A-15.014 Transition Rule.

- (1) No change

(2) Commercial Rentals. Prepayments of rents to avoid increased tax rate are prohibited. Tenants with leases in effect prior to the effective date of any such surtax which provide for payments to be made on and after the effective date of any such surtax, cannot avoid tax by prepaying rent prior to the effective date of the surtax. Commercial rentals will be taxed pursuant to Section 212.031, F.S., at 5.5% plus the surtax rate for all rentals due on or after the effective date of any such surtax.

- (3) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.031, 212.05(1), 212.05011, 212.054, 212.055 FS. History—New 12-11-89, Amended 11-16-93, 3-20-96, 10-2-01, 4-17-03, 1-17-18, 1-8-19, 12-12-19, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
 Danielle Boudreaux  
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet  
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2022  
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021

**DEPARTMENT OF REVENUE**

**Sales and Use Tax**

RULE NOS.:	RULE TITLES:
12A-16.002	Imposition and Payment of the Surcharge
12A-16.004	Registration
12A-16.005	Exemption Permits, Certificates, and Affidavits
12A-16.006	Surcharge Returns and Filing Requirements
12A-16.008	Public Use Forms

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department’s rules to address 2021 legislative changes contained in Chapter 2021-175, Laws of Florida. Section 2 of the chapter law amends Section 212.0606, Florida Statutes, to provide that a \$1 per day rental car surcharge applies to the first 30 days of the rental of shared vehicles through peer-to-peer car-sharing programs. The proposed amendments to Rules 12A-16.002, 12A-16.004, 12A-16.005, 12A-16.006, and 12A-16.008, as well as Form DR-15SWN (Instructions for Solid Waste and Surcharge Returns) and Form DR-15SWS (Schedule of Rental Car Surcharge by County), reflect these provisions.

SUMMARY: Rule 12A-16.002 has been substantially reworded; the definitions have been updated to incorporate 2021 legislative changes; the surcharge imposed on peer-to-peer car-sharing program agreements has been added; and the proposed language also clarifies when the rental car surcharge is due. Rule 12A-16.004 has been substantially revised to incorporate peer-to-peer car-sharing programs and provide direction as to how motor vehicle rental companies, car-sharing services, and peer-to-peer car-sharing programs should register as a dealer for the purpose of remitting the rental car surcharge. The proposed language for Rule 12A-16.005 adds the term shared vehicle to incorporate the addition of peer-to-peer car-sharing programs. Rule 12A-16.006 has been amended to include how peer-to-peer car-sharing programs attribute the rental car surcharge to the appropriate county when filing the rental car surcharge return. The proposed amendments to Rule 12A-16.008 incorporate revisions to Form DR-15SWN and

Form DR-15SWS, which have been revised to include the rental car surcharge imposed on peer-to-peer car-sharing program agreements.

**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: 212.05(1)(c), 212.06(1)(a), 212.0606, 212.07(2), (4), (8), 212.11, 212.12, 212.18(3), 212.183, 213.235, 213.755, 376.70, 403.717, 403.718, 403.7185, 627.7483 FS.

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

DATE AND TIME: April 21, 2022, at 10:00 a.m.  
 PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link:  
<https://attendee.gotowebinar.com/register/1664552174698348304>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: : 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:  
Substantial rewording of Rule 12A-16.002, F.A.C., follows.  
See Florida Administrative Code for present text.

12A-16.002 Imposition and Payment of the Surcharge.

(1) Definitions. For the purposes of this rule chapter, the following definitions will apply.

(a) The term “car-sharing service” has the same meaning as provided in Section 212.0606, F.S.

(b) The term “day” means 24 consecutive hours.

(c)1. The term “for-hire passenger motor vehicle” means a motor vehicle designed to carry fewer than nine passengers and is leased or rented for financial consideration without transfer of title, regardless of whether the motor vehicle is registered in Florida.

2. The term does not include any motorcycle, moped, truck, truck trailer, travel trailer, camping trailer, recreational vehicle with living facilities, or van conversion.

3. “For-hire passenger motor vehicles” are rented or leased through a motor vehicle rental company or available for use by members of a car-sharing service.

(d) The term “motor vehicle rental company” has the same meaning as provided in Section 212.0606, F.S.

(e) The term “peer-to-peer car-sharing program” has the same meaning as provided in Section 627.7483(1), F.S.

(f)1. The term “shared vehicle” means a motor vehicle that is designed to carry fewer than nine passengers for consideration without transferring the title and is registered in Florida.

2. The term does not include for-hire motor vehicles, as defined in paragraph (c), or motor vehicles used for ridesharing or carpools.

3. Shared vehicles are offered for use through a peer-to-peer car-sharing program.

(2) Under Section 212.0606(2), F.S., a surcharge of \$2.00 per day or any part of a day is imposed upon the lease or rental of a for-hire passenger motor vehicle by a motor vehicle rental company. The surcharge must be collected by the motor vehicle rental company.

(a) The surcharge applies to the first 30 days of the lease or rental of a for-hire passenger motor vehicle.

(b) When the terms of a lease or rental agreement authorize the lessee to extend the lease or rental beyond the initial lease term without executing an additional lease or agreement and without any action on the part of the lessor, the extension period will not be considered a new lease or rental.

(c) When the terms of a lease or rental agreement require the lessee to execute an additional lease or agreement or require any action on the part of the lessor, the additional days during the extension period will be considered a new lease or rental.

(d) The surcharge imposed upon the lease or rental of a for-hire passenger motor vehicle is subject to sales tax and discretionary sales surtax.

(3)(a) Under Section 212.0606(3), F.S., a surcharge of \$1.00 per day or any part of a day is imposed upon each peer-to-peer car-sharing program agreement involving a shared vehicle under Section 212.0606(3), F.S. The surcharge must be collected by the peer-to-peer car-sharing program.

(b) If the car-sharing period is less than 24 hours, then the surcharge is \$1.00 per use.

(c) The surcharge applies to the first 30 days of a car-sharing period.

(d) The surcharge imposed upon a peer-to-peer car-sharing agreement is subject to sales tax and discretionary sales surtax.

(4)(a) Under Section 212.0606(4), F.S., a surcharge of \$1.00 per usage is imposed when the for-hire passenger motor vehicle is used for less than 24 hours by a member of the car-sharing service. The surcharge must be collected by the car-sharing service.

(b) If the member uses the same motor vehicle for 24 hours or more, then the surcharge is \$2.00 per day or any part of a day the motor vehicle is used.

(c) The surcharge does not apply to the lease, rental, or use of a motor vehicle from a location owned, operated, or leased by or for the benefit of an airport or an airport authority.

(5)(a) Motor Vehicle Leased or Rented by a Motor Vehicle Rental Company or through a Peer-to-Peer Car-Sharing Program for Less Than 12 Months.

1. When a for-hire passenger motor vehicle is leased or rented in Florida, the lease or rental is subject to the rental car surcharge, even though the vehicle may be driven to another state or the lease or rental payment is made outside Florida.

2. When a for-hire passenger motor vehicle is leased or rented outside Florida, the lease or rental is not subject to the rental car surcharge, even though the vehicle may be driven into Florida or the lease or rental payment may be made in Florida.

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

1. When a for-hire passenger motor vehicle is leased or rented in Florida for a term of 12 months or longer, the rental car surcharge is due for the first 30 days.

2. When a for-hire passenger motor vehicle is leased or rented outside Florida for a term of 12 months or longer and

the vehicle is registered, licensed, or titled in Florida, it is presumed subject to the rental car surcharge. This presumption may be rebutted only by documentary evidence that the vehicle was used outside Florida continuously for the first 30 days before being brought into Florida.

(6)(a) The surcharge is due as follows:

1. When the lease or rental payments are made to a motor vehicle rental company under the terms of the lease or rental agreements.

2. When payment for the usage of a shared vehicle is collected pursuant to a peer-to-peer car-sharing program agreement.

3. Per use of a motor vehicle through a car-sharing service regardless of payment or payment plans for membership or access to motor vehicles.

(b) The amount of the rental car surcharge is required to be separately stated on any charge ticket, invoice, or other tangible evidence of lease or rental and will be a debt from the lessee or renter to the dealer until paid.

(c) The surcharge does not apply to a for-hire passenger motor vehicle or shared vehicle when a replacement vehicle is provided at no charge to a person whose motor vehicle is being repaired, adjusted, or serviced by the entity providing the replacement motor vehicle.

(7) Any lessee who has leased or rented a for-hire passenger motor vehicle under the terms of a lease or rental agreement or car-sharing service membership or entered into a peer-to-peer car-sharing agreement and cannot prove that the rental car surcharge has been paid will be directly liable to the state for the surcharge and any interest or penalty due.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(c), 212.06(1)(a), 212.0606, 212.07(2), (4), (8) FS. History—New 11-14-89, Amended 7-7-91, 5-19-93, 3-20-96, 9-28-04, 7-28-15, XX-XX-XX.

Substantial rewording of Rule 12A-16.004, F.A.C., follows. See Florida Administrative Code for present text.

12A-16.004 Registration.

(1) Every person who operates a car-sharing service, a peer-to-peer car-sharing program, or motor vehicle rental company must register with the Department as a dealer for the purposes of remitting the rental car surcharge.

(a) Motor vehicle rental companies are required to register each place of business located in Florida.

(b) Car-sharing services and peer-to-peer car-sharing programs are required to submit a registration application for each county in which business is conducted.

(2)(a) Registration is available by using one of the following methods

1. Completing a Florida Business Tax Application through the Department's website at [floridarevenue.com/taxes/registration](http://floridarevenue.com/taxes/registration).

2. Submitting Form DR-1, Florida Business Tax Application (incorporated by reference in Rule 12A-1.097, F.A.C.), as indicated on the form.

(b) If a business previously submitted Form DR-1 and holds an active certificate of registration or reemployment tax account, the business may use Form DR-1A, Application for Registered Businesses to Add a New Florida Location (incorporated by reference in Rule 12A-1.097, F.A.C.), in the following circumstances.

1. To register an additional business location.

2. To update a registered location that has moved from one Florida County to another.

(c) Specific registration requirements for sales tax purposes are outlined in Rule 12A-1.060, F.A.C.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.18(3) FS. History—New 11-14-89, Amended 8-10-92, 3-21-95, 6-19-01 4-17-03, 11-6-07, 1-17-18, 3-25-20, XX-XX-XX.

12A-16.005 Exemption Permits, Certificates, and Affidavits.

(1) The lease or rental of a for hire passenger motor vehicle or shared vehicle directly to an entity that holds a valid Consumer's Certificate of Exemption (Form ~~form~~ DR-14) issued by the Department is exempt. Direct pay permits, exemption, certificates, and exemption affidavits required to be issued to lease or rent a vehicle exempt from sales and use tax shall satisfy the requirements of the exemption from the surcharge. However, if a permit, certificate, or affidavit is issued by the lessee or renter at the time of the lease or rental in lieu of surcharge, and the lessee makes a taxable use of the motor vehicle, the lessee or renter is required to remit the surcharge directly to the Department.

(2) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.05(1), 212.06(1), 212.0606, 212.12, 212.18(3), 212.183 FS. History—New 11-14-89. Amended 6-19-01, XX-XX-XX.

12A-16.006 Surcharge Returns and Filing Requirements.

(1)(a) No change

(b) The rental car surcharge is required to be reported to the Department on a Solid Waste and Surcharge Return (Form ~~form~~ DR-15SW). A Schedule of Rental Car Surcharge by County (Form ~~form~~ DR-15SWS) is used to report the surcharge attributed to each county. Forms DR-15SW and DR-15SWS are incorporated by reference in Rule 12A-16.008, F.A.C. The surcharge is attributed to the county:

1. through 2. No change

3. The rental car surcharge for the use of a shared vehicle through a peer-to-peer car-sharing program is attributed to the county corresponding to the location of the motor vehicle at the car-sharing start time.

(c) Any dealer who operates places of business in two or more counties for which returns are required and who has obtained a consolidated filing reporting number from the Department for purposes of reporting sales and use tax must report the rental car surcharge for all places of business using the consolidated filing reporting number. The dealer is required to file a consolidated Solid Waste and Surcharge Return (Form DR-15SW) with a Schedule of Rental Car Surcharge by County (Form DR-15SWS) to report the surcharge attributed to each county.

(d) through (e) No change

(f) For information on how to obtain a county control reporting number or a consolidated filing reporting number for purposes of sales and use tax, see subsection (1) of Rule 12A-1.056, F.A.C.

(g) Each dealer is required to file a return each month, even when no rental car surcharge is due for that month. However, a dealer is not required to file a Schedule of Rental Car Surcharge by County (form DR-15SWS) when no rental car surcharge is due for that month.

(h) No change

(2) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.11, 212.12(2), (3), (4), 213.235, 213.755 FS. History—New 11-14-89, Amended 7-7-91, 8-10-92, 5-19-93, 3-20-95, 3-20-96, 4-2-00, 4-17-03, 9-28-04, 7-28-15, XX-XX-XX.

12A-16.008 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) No change		
(3) DR-15SW	Instructions for DR-15SW Solid Waste and Surcharge Returns ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____12314">http://www.flrules.org/Gateway/reference.asp?No=Ref-____12314</a> )	<u>01/22</u> <del>01/21</del>
(4) DR-15SW	Schedule of Rental Car Surcharge by County ( <del>R-01/15</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____05596">http://www.flrules.org/Gateway/reference.asp?No=Ref-____05596</a> )	<u>01/22</u> <del>07/15</del>

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, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2021

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 8, 2021

**DEPARTMENT OF REVENUE**

**Sales and Use Tax**

RULE NO.: 12A-19.100  
RULE TITLE: Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-19.100, F.A.C., is to adopt, by reference, changes to forms used to report the Florida communications services tax, which are limited to annual tax rate adjustments for local jurisdictions.

SUMMARY: The proposed revision adopts Form DR-700016, Florida Communications Services Tax Return, effective January 1, 2022, through April 30, 2022, which includes a new communications services tax rate for the Town of Jay in Santa Rosa County, and Form DR-700016, Florida Communications Services Tax Return, effective May 1, 2022, which includes a new communications services tax rate for the town of Astatula in Lake County.

**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: 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS.

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

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

DATE AND TIME: April 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/1664552174698348304>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: 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](mailto:RuleComments@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-19.100 Public Use Forms.

(1) No change

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

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
<u>05/22</u>	<u>May 2022 –</u>	<u>May 1, 2022 –</u>
<u>01/22</u>	<u>January 2022 – April 2022</u>	<u>January 1, 2022 – April 30, 2022</u>
03/21	April 2021 – <u>December 2021</u>	April 2021 – <u>December 31, 2021</u>

01/21	January 2021 – March 2021	January 1, 2021 – March 31, 2021
01/20	January 2020 – December 2020	January 1, 2020 – December 31, 2020
01/19	January 2019 – December 2019	January 1, 2019 – December 31, 2019
01/18	January 2018 – December 2018	January 1, 2018 – December 31, 2018
01/17	January 2017 – December 2017	January 1, 2017 – December 31, 2017
07/16	July 2016 – December 2016	July 1, 2016 – December 31, 2016
01/16	January 2016 – June 2016	January 2016 – June 30, 2016
07/15	July 2015 – December 2015	July 1, 2015 – December 31, 2015
01/15	January 2015 – June 2015	January 2015 – June 30, 2015
01/14	January 2014 – December 2014	January 1, 2014 – December 2014
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012
07/11	July 2011 – December 2011	July 1, 2011 –

		December 31, 2011
01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011
08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009
01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008
06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006

01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005
01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004
10/04	October 2004	October 1, 2004 – October 31, 2004
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004
12/03	December 2003	December 1, 2003 – December 31, 2003
11/03	November 2003	November 1, 2003 – November 30, 2003
10/03	October 2003	October 1, 2003 – October 31, 2003
06/03	June 2003 – September 2003	June 1, 2003 – September 30, 2003
03/03	March 2003 – May 2003	March 1, 2003 – May 31, 2003
01/03	January 2003 – February 2003	January 1, 2003 – February 28, 2003

12/02	December 2002	December 1, 2002 – December 31, 2002
11/02	November 2002	November 1, 2002 – November 30, 2002
10/02	October 2002	October 1, 2002 – October 31, 2002
01/02	January 2002 – September 2002	January 1, 2002 – September 30, 2002
12/01	October 2001 – December 2001	October 1, 2001 – December 31, 2001

11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 3-25-20, 1-24-21, 8-15-21, ~~XX-XX-XX~~.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Danielle Boudreaux  
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet  
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2022  
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: February 21, 2022

**DEPARTMENT OF REVENUE**

**Miscellaneous Tax**

RULE NO.: 12B-4.052  
RULE TITLE: Computation of Tax; Definitions  
PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department’s rules documentary stamp tax to address 2021 legislative changes contained in Chapter 2021-31, Laws of Florida. Section 14 of the chapter law amends Section 201.08, Florida Statutes, to provide that a modification of an original document, on which documentary stamp tax was previously paid, which changes only the interest rate and is made as the result of the discontinuation of an index to which the original interest rate is referenced, is not a renewal and is not subject to documentary stamp tax. Rule 12B-4.052 is updated to incorporate this change.

SUMMARY: The proposed revision incorporates the new example of a modification to an original document that is not a renewal.

**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.

Form Number	Title	Effective Date
(3)	No change	
(4)(a) DR-700016	<u>Florida Communications Services Tax Return (R. 05/22)</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-">http://www.flrules.org/Gateway/reference.asp?No=Ref-</a> )	05/22
(b) DR-700016	<u>Florida Communications Services Tax Return (R. 01/22)</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-">http://www.flrules.org/Gateway/reference.asp?No=Ref-</a> )	01/22
(a) through (vv)	Renumbered (c) through (xx) No change	
(5) through (13)	No change	

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 175.1015, 185.085, 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05,



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(1), 213.06(1) FS.

LAW IMPLEMENTED: 201.08, 201.09 FS.

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

DATE AND TIME: April 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/1664552174698348304>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: 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-4.052 Computation of Tax; Definitions.

(1) through (11) No change

(12)(a) through (f) No change

(g) A written agreement that does not modify the terms of the indebtedness evidenced by a promissory note, mortgage, trust deed, security agreement, or other evidence of indebtedness in a way described in paragraph (a) is not a renewal. Examples of modifications to documents that are not renewals include those given or recorded to:

1. Correct errors;
2. Modify covenants, conditions, or terms unrelated to the debt;
3. Sever a lien into separate liens;
4. Provide additional or substitute security for the indebtedness;
5. Consolidate indebtedness or collateral;
6. Add, change, or delete guarantors; ~~or~~
7. Substitute a new mortgagee or payee; or

8. Change only the interest rate, made as the result of the discontinuation of an index to which the original interest rate is referenced.

(h) No change

(13) No change

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.08, 201.09 FS. History—New 8-18-73, Formerly 12A-4.52, Amended 8-8-78, 3-12-79, 2-3-80, 3-30-81, 8-29-84, Formerly 12B-4.52, Amended 12-5-89, 2-13-91, 10-18-94, 12-30-97, 7-28-98, 1-4-01, 5-4-03, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021

**DEPARTMENT OF REVENUE**

**Miscellaneous Tax**

RULE NOS.: RULE TITLES:

12B-5.150 Public Use Forms

12B-5.600 Tracking System Reporting Requirements

PURPOSE AND EFFECT: This rulemaking addresses requirements for the submission of data used by the Department to track the movement of any product defined as motor, diesel, or aviation fuel that has been received, disbursed, delivered, imported, exported, or moved in any manner within Florida by a licensed fuel dealer. The proposed rule includes procedures for applying the penalty set forth in Section 206.485, Florida Statutes, for a continuing failure to comply with specified requirements after receiving notice of identified errors and an opportunity to correct the errors. Rule 12B-5.150 is amended to incorporate revisions to six forms related to the creation of Rule 12B-5.600.

SUMMARY: The proposed revisions to Rule 12B-5.150 incorporate revisions to six forms, which conform with the new proposed rule, as well as correct the title of Form DR-309652, Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters. The proposed new rule outlines the requirements for the submission of data used by the Department to track the movement of any product defined as motor, diesel, or aviation fuel that has been received, disbursed, delivered, imported, exported, or moved in any manner within Florida by a licensed fuel dealer, and outlines the penalty for failure to meet submission requirements.

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), 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.

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

DATE AND TIME: April 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/1664552174698348304>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: : 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](mailto:RuleComments@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.150 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 [floridarevenue.com](http://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	
(1) DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____41866">http://www.flrules.org/Gateway/reference.asp?No=Ref-____41866</a> )	<del>01/22</del> 04/20
(2)	No change	
(1) DR-309632N	Instructions for Filing Wholesaler/Importer Fuel Tax Return ( <del>R-01/15</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____04865">http://www.flrules.org/Gateway/reference.asp?No=Ref-____04865</a> )	<del>01/15</del> 01/15
(2)	No change	
(2) DR-309635N	Instructions for Filing Blender Fuel Tax Return ( <del>R-01/15</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____04868">http://www.flrules.org/Gateway/reference.asp?No=Ref-____04868</a> )	<del>01/15</del> 01/15
(2)	No change	
(2) DR-309636N	Instructions for Filing Terminal Operator Information Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____41867">http://www.flrules.org/Gateway/reference.asp?No=Ref-____41867</a> )	<del>01/22</del> 04/20

(30)	No change	
(31) DR-309637N	Instructions for Filing Petroleum Carrier Information Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____40477">http://www.flrules.org/Gateway/reference.asp?No=Ref-____40477</a> )	01/22 <del>01/19</del>
(32)	No change	
(33) DR-309638N	Instructions for Filing Exporter Fuel Tax Return ( <del>R-01/15</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____04874">http://www.flrules.org/Gateway/reference.asp?No=Ref-____04874</a> )	01/22 <del>01/15</del>
(34) through (36)	No change	
(37) DR-309652	Motor and Other Fuel Taxes XML User Guide for eFile For e-file Developers and Transmitters ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-10801">http://www.flrules.org/Gateway/reference.asp?No=Ref-10801</a> )	07/19

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, ~~XX-XX-XX~~.

**12B-5.600 Tracking System Reporting Requirements.**

(1) Scope. This rule addresses requirements for the electronic submission of information used by the Department to track the movement of any product defined as a motor, diesel, or aviation fuel that has been received, disbursed, delivered, imported, exported, or moved in any manner within Florida by a licensed fuel dealer. This rule applies to licensed terminal suppliers, terminal operators, wholesalers, importers, petroleum carriers, exporters, and blenders.

(2) Electronic filing and data format. Returns must be filed electronically in the correct format, include all reportable transactions, and contain accurate information from source records such as bills of lading, delivery tickets, or invoices. The filing method and format for returns are dependent on the type of fuel license issued by the Department.

(a) Terminal suppliers and terminal operators must file returns using Extensible Markup Language (XML), as provided in Form DR-309652, Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters, incorporated by reference

in Rule 12B-5.150, F.A.C. Instructions for how to electronically file returns can be found in the following forms, incorporated by reference in Rule 12B-5.150:

1. Form DR-309631N - Instructions for Filing Terminal Supplier Fuel Tax Return

2. Form DR-309636N - Instructions for Filing Terminal Operator Information Return

(b) Wholesalers, importers, petroleum carriers, exporters, and blenders must file returns through the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files. Instructions for how to electronically file returns can be found in the following forms, incorporated by reference in Rule 12B-5.150:

1. Form DR-309632N - Instructions for Filing Wholesaler/Importer Fuel Tax Return

2. Form DR-309635N - Instructions for Filing Blender Fuel Tax Return

3. Form DR-309637N - Instructions for Filing Petroleum Carrier Information Return

4. Form DR-309638N - Instructions for Filing Exporter Fuel Tax Return

(3) Data elements required on fuel tax returns

(a) Fuel tax returns filed with the Department must be complete and include all information within a data element. This information is provided on a schedule and is used to validate the correct amount of taxes are collected and distributed to the appropriate jurisdiction.

(b) The data elements on fuel tax return schedules must be correct and adhere to the submission requirements provided in the filing instructions for each type of fuel tax return. The information required within each data element may be found on a bill of lading, invoice, or delivery ticket.

(c) The following is a list of data elements that are included on a fuel tax return.

1. Federal employer identification number (FEIN) of the carrier transporting the product

2. FEIN of the person hiring the carrier

3. Mode of transportation

4. Point of origin or destination of the fuel

5. Delivered to address

6. Purchaser/seller/terminal supplier FEIN

7. Date shipped, received, or delivered

8. Document number

9. Net gallons

(4) Penalties for failure to meet submission requirements.

(a) Any person who fails to file electronically, fails to file a return in the proper format or who submits erroneous information within a data element will be notified by the Department in writing. Erroneous information may be

identified using statistical sampling, nonstatistical sampling, or by a detailed audit.

1. Written notification for invalid federal employer identification numbers (FEINs), modes of transportation, points of origin, or points of destination will include a detailed description of the error and a separate listing of the information within each data element that was incorrect.

2. Written notification for invalid document numbers, dates, or net gallons will include an explanation of why the data is not correct and include examples.

3. The written notification for omitted transactions will include a generic statement that certain transactions were not included on the Florida tax return. A list of the missing transactions or a copy of the inventory reconciliation calculation, identifying gains or losses over tolerance, will be attached to the written notification.

(b) Each person will have three months from the date of notification to correct identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.

Rulemaking Authority 206.485(1), 213.06(1) FS. Law Implemented 206.08, 206.09, 206.095, 206.48, 206.485 FS. History—New XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021

**DEPARTMENT OF REVENUE**

**Miscellaneous Tax**

RULE NO.: RULE TITLE:

12B-7.008 Public Use Forms

PURPOSE AND EFFECT: The purpose of this rulemaking is to update the Department’s rules to address 2021 legislative changes contained in Chapters 2021-31 and 2021-193, Laws of Florida. Section 38 of Chapter 2021-31, L.O.F., created s. 402.62, F.S., Strong Families Tax Credit program, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to an eligible charitable organization designated by the Department of Children and Families. Section 16 of Chapter 2021-31, L.O.F., created s. 211.0253, F.S., which establish the amount of tax credits allowed for contributions to eligible charitable organizations. Section 10 of Chapter 2021-193, L.O.F., created s. 1003.485, F.S., The New Worlds Reading Initiative, which provides that a taxpayer may receive a credit against certain taxes for making an eligible contribution to the administrator of

the initiative designated by the Department of Education. Section 2 of Chapter 2021-193, L.O.F., created s. 211.0252, F.S., which establish the amount of tax credits allowed for contributions to the administrator of the initiative. The proposed amendments to four forms, incorporated by reference in Rule 12B-7.008, reflect these provisions.

SUMMARY: Rule 12B-7.008 has been amended to incorporate revisions to four forms: Form DR-144, Gas and Sulfur Production Quarterly Tax Return; Form DR-144ES, Declaration of Estimated Gas and Sulfur Production Tax; Form DR-145, Oil Production Monthly Tax Return; Form DR-145X, Oil Production Monthly Amended Tax Return. These forms have been amended to include lines for taxpayers to take credits under the Strong Families Tax Credit program and the New Worlds Reading Initiative tax credit against tax due.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:**

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

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

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

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

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

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

DATE AND TIME: April 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida 32399. If a meeting is requested in

writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/1664552174698348304>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: 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-7.008 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](http://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) DR-144	Gas and Sulfur Production Quarterly Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40178">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40178</a> )	01/22 2019
(3) DR-144ES	Declaration of Estimated Gas and Sulfur Production Tax ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40178">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40178</a> )	01/22 2019
(4) DR-145	Oil Production Monthly Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40179">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40179</a> )	01/22 2019

(5) DR-145X	Oil Production Monthly Amended Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40180">http://www.flrules.org/Gateway/reference.asp?No=Ref-_____40180</a> )	01/22 2019
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Rulemaking Authority 211.075(2), (3), 213.06(1), ~~402.62(7)(b), 1002.395(12)(b), (13), 1003.485(5)(b)~~ FS. Law Implemented ~~92.525(1)(b), (2), (3), (4), 211.02, 211.0251, 211.0252, 211.0253, 211.026, 211.06, 211.075, 211.076, 211.125, 213.255, 213.37, 213.755(1), 215.26, 402.62(5), 1002.395(5), 1003.485(3)~~ FS. History—New 12-28-78, Formerly 12B-7.08, Amended 12-18-94, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13, 1-8-19, ~~XX-XX-XX~~.

NAME OF PERSON ORIGINATING PROPOSED RULE: Danielle Boudreaux

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021

**DEPARTMENT OF REVENUE**

**Miscellaneous Tax**

RULE NO.: 12B-8.003

RULE TITLE: Tax Statement; Overpayments

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-8.003, F.A.C., is to incorporate changes to forms used in the administration of insurance premium taxes, fees, and surcharges. These revisions include annual updates.

SUMMARY: The proposed revisions to Form DR-907N, Instructions for Filing Insurance Premium Installment Payment (Form DR-907), include a reference to Form DR-659 for the due dates of initiating electronic payments, provide additional information about filing electronically, and clarify how installment payments are calculated. The following forms are promulgated annually to update the dates within the form: Form DR-908, Insurance Premium Taxes and Fees Return for Calendar Year 2021; Form DR-908N, Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return. Form DR-350900, 2021 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908, is promulgated annually to update the dates within the form and identify any changes to local taxing jurisdictions.

**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: 175.1015(5), 185.085(5), 213.06(1), 624.509(3), 636.066(1) FS.

LAW IMPLEMENTED: 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 FS.

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

DATE AND TIME: April 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/1664552174698348304>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: 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-8.003 Tax Statement; Overpayments.

- (1) through (3) No change
  - Form Number Title Effective Date
  - (4) No change
  - (a)
    - (b) Instructions for Filing Insurance Premium Installment Payment (Form DR-907N 907) 01/2021  
(http://www.flrules.org/Gateway/reference.asp?No=Ref-~~41484~~)
    - (5) Insurance Premium Taxes and Fees (a) DR-Return for Calendar Year 2021 ~~2020~~ 01/21 908 (http://www.flrules.org/Gateway/reference.asp?No=Ref-~~42465~~)
    - (b) Instructions for Preparing Form DR-908N Return 01/21 DR- Florida Insurance Premium Taxes and Fees 01/21 908N Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-~~42466~~)
    - (6) 2021 ~~2020~~ Insurance Premium Tax Information for Schedules XII and XIII, Form 01/21 350900DR-908 (http://www.flrules.org/Gateway/reference.asp?No=Ref-~~42467~~)
- Rulemaking Authority 175.1015(5), 185.085(5), 213.06(1), 624.509(3), 636.066(1) FS. Law Implemented 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 FS., History–New 2-3-80, Formerly 12B-8.03, Amended 3-25-90, 3-10-91, 2-18-93, 6-16-94, 12-9-97, 3-23-98, 7-1-99, 10-15-01, 8-1-02, 5-4-03, 9-28-04, 6-28-05, 6-20-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-17-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 12-31-20, ~~XX-XX-XX~~.
- NAME OF PERSON ORIGINATING PROPOSED RULE:  
Danielle Boudreaux

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet  
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2022  
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021

**DEPARTMENT OF REVENUE**

**Corporate, Estate and Intangible Tax**

RULE NO.: 12C-1.051  
 RULE TITLE: Forms

PURPOSE AND EFFECT: The purpose of this rulemaking is to implement legislative changes, as well as general updates to conform with changes to the formatting of IRS form titles and numbers. These changes require revisions for four forms used to administer Florida Corporate Income Tax. The revised forms include Form F-1120A, Florida Corporate Short Form Income Tax Return; Form F-1120, Florida Corporate Income/Franchise Tax Return; Form F-1120N, Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2021; and Form 1120XN, Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return.

SUMMARY: The revisions to these forms conform to provisions of the Internal Revenue Code (including the treatment of net operating loss deductions and carryovers); decouple from provisions of the Internal Revenue Code (including the treatment of qualified improvement property; business meals expenses; film, television, and live theatrical production expenses; and the limit on net interest deductions); strike language related to the additional required information that taxpayers were required to submit online for taxable years 2018 and 2019; and update references to forms issued by the Internal Revenue Service.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:**

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic

analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.51, 1002.395(13) FS.

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

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

DATE AND TIME: April 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/1664552174698348304>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: 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-1.051 Forms.

No change

Form Number	Title	Effective Date

(2) through (3)	No change	
(4) F-1120A	Florida Corporate Short Form Income Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-41392">http://www.flrules.org/Gateway/reference.asp?No=Ref-41392</a> )	<u>01/2</u> <del>01/20</del>
(5) (a) F-1120	Florida Corporate Income/Franchise Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-41393">http://www.flrules.org/Gateway/reference.asp?No=Ref-41393</a> )	<u>01/2</u> <del>01/20</del>
(b) F-1120N	Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, <del>2019</del> 2021 ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-41394">http://www.flrules.org/Gateway/reference.asp?No=Ref-41394</a> )	<u>01/2</u> <del>01/20</del>
(6)	No change	
(7) (a)	No change	
(b) F-1120X N	Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-41395">http://www.flrules.org/Gateway/reference.asp?No=Ref-41395</a> )	<u>01/2</u> <del>01/20</del>
(8) through (14)	No change	

Rulemaking Authority 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.51, 1002.395(13) FS. Law Implemented 119.071(5), 212.08(5)(p), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS. History—New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, ~~XX-XX-XX~~.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Danielle Boudreaux  
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet  
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2021  
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021

**DEPARTMENT OF REVENUE**

**Division of Child Support Enforcement**

<b>RULE NOS.:</b>	<b>RULE TITLES:</b>
12E-1.006	Request for Reconsideration
12E-1.011	Lottery Intercept
12E-1.012	Consumer Reporting Agencies
12E-1.021	Case Closure
12E-1.023	Suspension of Driver License; Suspension of Motor Vehicle Registration
12E-1.028	Garnishment by Levy
12E-1.032	Electronic Remittance of Support Payments
12E-1.036	Administrative Establishment of Paternity and Support Obligations
12E-1.039	Request for Services
12E-1.040	Intergovernmental Forms

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rules 12E-1.011, 12E-1.012, 12E-1.023, 12E-1.028, 12E-1.036, 12E-1.039, and 12E-1.040, F.A.C., is to incorporate current procedures related to an applicant or public assistance recipient's requirement to provide information needed for the Department to provide services. The purpose of the proposed amendments to Rules 12E-1.006, 12E-1.021, and 12E-1.032, F.A.C. is to incorporate forms and updated materials by reference.

**SUMMARY:** The proposed amendments to Rules 12E-1.011, 12E-1.012, 12E-1.023, 12E-1.028, 12E-1.036, 12E-1.039, and 12E-1.040, F.A.C., clarify the information required to obtain child support services from the Department and the actions that may be taken when the required information is not provided, and incorporate changes to written notices to obligors with delinquent child support to provide information on the Department's webpage dedicated to information on how an obligor can seek modification of a child support order and how to access employment services from CareerSource Florida and other organizations. The proposed amendments to Rules 12E-1.006, 12E-1.021, and 12E-1.032, F.A.C., clarify how to provide a sample for genetic testing and the sanctions for failure to cooperate; reflect the current process to request an administrative hearing for reconsideration regarding collection and distribution of child support payments; and incorporate updated forms and materials, by reference, regarding when a child support case may be closed and the electronic remittance of child support payments.

**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 wishing 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.

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: 61.1354(5), 409.2557, 409.2557(3), 409.2557(3)(h), 409.2557(3)(i), 409.2557(3)(p), 409.256(17), 409.25633(9), 409.25656(11) FS.

LAW IMPLEMENTED: 24.115(4), 61.13016, 61.1354, 88.3111(2), 88.3071(1)(a), 322.058, 409.2557, 409.256, 409.2563, 409.25633, 409.25656, 409.2567 FS.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Bobby York at (850)617-8037.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: 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:

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE  
CHILD SUPPORT PROGRAM  
AMENDING RULES 12E-1.006, 12E-1.011, 12E-1.012, 12E-1.021, 12E-1.023, 12E-1.028, 12E-1.032, 12E-1.036, 12E-1.039, AND 12E-1.040

**12E-1.006 Request for Reconsideration.**

(1) No change

(2) Requests for reconsideration shall be made on the Request for Reconsideration (CS-POF4). Form CS-POF4, (http://www.flrules.org/Gateway/reference.asp?No=Ref-

\_\_\_\_\_), is incorporated herein by reference effective xx/xx. If the request concerns information reported by the department on a collection notice, the request for reconsideration form must be received by the department within 60 days of the mailing date of the collection notice. If the request concerns collection or distribution information not referenced on the most recent collection notice, the request for reconsideration form must be received by the department within 60 days of the date the form is provided to the recipient.

(3) and (4) No change.

(5) On request, the department will provide the recipient one free copy of case file information that directly relates to the issue being reviewed, ~~FLORIDA~~ system information that directly relates to the issue being reviewed, and a non-certified depository history if on line access and printing capability is available in the local child support enforcement office, with the exception of any information whose release is prohibited by state or federal law. Additional copies are subject to copying costs pursuant to section 119.07(1)(a), F.S.

(6) No change.

(7) A regional manager or contract equivalent must issue a final decision regarding the reconsideration within 25 days of the receipt of a complete request for reconsideration. The decision must be in writing and must include:

(a) through (d) No change.

(e) Notice of the right to request a hearing before a hearing officer regarding the reconsideration decision within ~~45~~30 days of the date of the written decision.

(8) and (9) No change.

(10) The department's reconsideration decision informs the parent or caregiver how to request an administrative hearing if they disagree with the decision. A request for an administrative hearing must be received within 45 days of the date of the reconsideration decision, which is the date it is mailed to the parent or caregiver. Hearings are conducted by the Appeal Hearings Section of the Department of Children and Families. A recipient who is dissatisfied with the reconsideration decision has the right to a fair hearing. The department's reconsideration decision shall notify the recipient of the right to request a hearing and how to request a hearing. A request for a hearing must be made within thirty (30) days of the date of the written reconsideration decision. Hearings will be held by the Office of Public Assistance Appeal Hearings of the Department of Health and Rehabilitative Services as long as they are willing to conduct such hearings for the department. Rules of the Department of Health and Rehabilitative Services for the

~~conduct of hearings shall apply. In the event the Department of Health and Rehabilitative Services is no longer willing to conduct such hearings, requests for hearing will be referred to the Division of Administrative Hearings in accordance with Chapter 120, F.S. Rules of the Division of Administrative Hearings shall govern hearings conducted by the division.~~  
 Rulemaking Authority 409.2558(6), FS. Law Implemented 409.2558(6) FS. History–New 1-11-76, Formerly 10C-25.04, Amended 2-18-86, 6-17-92, 7-20-94, Formerly 10C-25.004, Amended 8-19-96,\_\_\_\_\_.

**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 07/22/11/20, ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_\\_42331](http://www.flrules.org/Gateway/reference.asp?No=Ref-_____42331)) 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) and (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, 11-12-20,\_\_\_\_\_.

**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 07/22/11/20, ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_\\_42332](http://www.flrules.org/Gateway/reference.asp?No=Ref-_____42332)). The notice must inform the obligor that:

1. The Department will report the amount of overdue support to the consumer reporting agencies,
2. The Department will report an update of the overdue support amount each month,
3. Reporting overdue support to consumer reporting agencies may affect the obligor’s ability to obtain credit,
4. The obligor may avoid the initial report by paying the full amount of the overdue support within 20 days after the date the notice is mailed,

5. The obligor may request the Department to enter into a written agreement that establishes a payment plan to avoid reporting the overdue support; and,

6. By requesting an informal review, the obligor may contest the information proposed to be released if the overdue support amount is incorrect or the obligor is not the individual obligated to pay support.

- (b) No change.
- (5) and (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, 11-12-20, 11-21-21,\_\_\_\_\_.

**12E-1.021 Case Closure.**

(1) Cases are closed in accordance with federal regulation 45 CFR 303.11, (June 9, 2020), incorporated herein by reference, effective 10-1-20 under ~~subsection 12E 1.002(1), F.A.C., of this rule with an effective date of June 1994.~~

- (2) No change.

Rulemaking Authority 409.026 FS. Law Implemented 409.2561 FS. History–New 6-17-92, Amended 7-20-94, Formerly 10C-25.018, Amended\_\_\_\_\_.

**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 07/22/11/21, ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_\\_43850](http://www.flrules.org/Gateway/reference.asp?No=Ref-_____43850)), Notice shall be mailed to the obligor’s address of record with the Department of Highway Safety and Motor Vehicles.

- (b) and (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, 11-12-20, 11-21-21,\_\_\_\_\_.

**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 07/22/11/20,

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-12343>).

(b) No change.

(7) through (14) 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, 11-12-20, 11-21-21, \_\_\_\_\_.

### **12E-1.032 Electronic Remittance of Support Payments.**

(1) through (4) No change.

(5) Procedures for Payment.

(a) through (f) No change.

(g) All ACH credit transfers must be in the NACHA Cash Concentration and Disbursement Plus “CCD+” or NACHA Corporate Trade Exchange “CTX” format containing an Accredited Standards Committee (ASC) X12 820 Payment Order/Remittance Advice Transaction Set with associated addenda record(s) for child support, in the format specified by NACHA guidelines as referenced herein. The Department uses NACHA guidelines to govern the formats and specifications for the electronic remittance of support payments and the electronic submission of associated case data, which are contained in the User Guide For Electronic Child Support Payments, Using The Child Support Application Banking Convention, Version 9.0 6.1, revised February 24, 2017 ~~October 9, 2007~~, incorporated in this rule by reference. ~~Members of the public may obtain a A copy of the NACHA guidelines may be obtained at by writing to the Florida Department of Revenue, Child Support Enforcement Program, Attn: Forms Coordinator, P.O. Box 8030, Tallahassee, Florida 32314 8030, or by accessing <https://fl.smartchildsupport.com/> <http://www.nacha.org/>.~~ The employer, employer’s financial institution, or the employer’s processor providing ACH services may contact the State Disbursement Unit at [www.fl.smartchildsupport.com](http://www.fl.smartchildsupport.com) to determine the formats, standards, and technical requirements to implement this provision.

(h) through (i) No change.

(6) No change.

(7) Waiver From Electronic Filing Requirements. The Department is authorized to waive the requirement that an employer or employer’s processor pay support and provide associated case data through electronic means, if the employer or employer’s processor is issued a waiver by the Department from the requirement to electronically file tax returns under section 213.755 or 443.163, F.S. or the employer or employer’s processor is unable to comply with the requirements of section 61.1824(6), F.S., and this rule.

(a) No change.

(b) The Department shall review the information submitted by the employer or employer’s processor and respond in writing

regarding the decision to grant or deny such waiver. The Department will use the following forms for this purpose.

1. Form CS-FM43, Electronic Remittance of Child Support Payments Waiver Approval Notice, revised February 2008, incorporated in this rule by reference. Form CS-FM43 states: that the waiver is approved for a specific period; the Department will remind the employer of the waiver expiration date no less than sixty (60) days before it expires; and, before the current waiver expires, the employer may apply for another waiver if he or she is unable to comply with the requirements of section 61.1824(6), F.S., and this rule. The Department will use ~~the Form CS-FM48, Electronic Remittance of Child Support Payments Waiver Expiration Notice (Form CS-FM48), revised February 2008, incorporated in this rule by reference,~~ as the reminder notice. Form CS-FM48, ([http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_\\_](http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)), is hereby incorporated by reference, effective xx/xx.

2. No change.

(c) through (f) No change.

Rulemaking Authority 61.1824(6), 409.2557(3)(o) FS. Law Implemented 61.1824(6) FS. History—New 5-31-07, Amended 9-18-08, \_\_\_\_\_.

### **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, Requirement to Provide Sample for Genetic Testing, hereby incorporated by reference, effective xx/xx 01/22,

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

~~13856~~), 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) and (c) No change.

(6) 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, 11-12-20, 11-21-21, \_\_\_\_\_.

### **12E-1.039 Request for Services.**

(1) through (5) No change.

(6) Application and Referral Review.

(a) The Department will review applications submitted by an individual who does not receive temporary cash assistance

or food assistance to determine whether the application is complete.

1. No change.

2. If the application is complete, the Department will send Form CS-ES55, Response to Request for Services and/or Information Request, to the applicant informing them the application was received. When additional information is required for the Department to proceed, the CS-ES55, will instruct the applicant to provide the required information within 30 days after the date of the notice. Form CS-ES55, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-13869>), is hereby incorporated by reference, effective xx/xx 12/21.

3. No change.

(b) The Department will review public assistance referrals received from the Florida Department of Children and Families to determine whether additional information or documents are required to provide services.

1. The Department will send the Information Needed to Provide Services, Form CS-ES56, to the public assistance recipient informing them a request to open a child support case was received and additional information is required for the Department to proceed. Form CS-ES56, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-13870>), is hereby incorporated by reference, effective xx/xx 12/21.

2. and 3. No change.

Rulemaking Authority 409.2557(3)(h), (i) FS. Law Implemented 409.2567 FS. History—New 9-19-17, Amended 8-28-19, 11-12-20, 11-21-21, \_\_\_\_\_.

**12E-1.040 Intergovernmental Forms.**

(1) No change.

(2)(a) The Department uses the Information Needed to Establish a Support Order in Another State (CS-IS72) and Information Needed for Support Order Review in Another State (CS-IS75) forms to obtain information needed to prepare the General Testimony (CS-IS21) for the petitioning parent. Form CS-IS72, (effective xx/xx), (<http://www.flrules.org/Gateway/reference.asp?No=Ref-13871>), is hereby incorporated by reference in this rule. Form CS-IS75, (effective xx/xx), (<http://www.flrules.org/Gateway/reference.asp?No=Ref-13872>), is hereby incorporated by reference in this rule.

(b)(2) The Department uses the General Testimony (CS-IS21) form to obtain a sworn statement under penalty of perjury about the information and facts of the case from a person seeking establishment of paternity, support, or paternity and support in an intergovernmental case. The Department provides the CS-IS21 to the other government’s child support program. Form CS-IS21, (effective 09/19/2017),

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-08662>), is hereby incorporated by reference in this rule. When the petitioning parent does not receive public assistance, the Department prepares the General Testimony (CS-IS21) and mails it to them for review, correction as needed, and signature. The petitioning parent must complete the form and return it to the Department within 30 days after the date the form is mailed to them. If the petitioner is receiving temporary cash assistance for the child, the Department prepares the General Testimony (CS-IS21) for the petitioner.

(c)(3) The Department uses the Declaration in Support of Establishing Parentage (CS-IS26) form to obtain a paternity affidavit from a person seeking establishment of paternity or paternity and support in an intergovernmental case. The Department provides the CS-IS26 to the other government’s child support program. Form CS-IS26, (effective 09/19/2017), (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08663>), is hereby incorporated by reference in this rule. The CS-IS26 is mailed to the parent for completion and signature along with Review and Sign Forms Needed to Obtain a Child Support Order (CS-IS73) and Review and Sign Forms Needed to Review a Child Support Order (CS-IS74), which provides instructions for reviewing and completing CS-IS26. The parent has 30 days from the date form CS-IS26 is mailed to them to complete it and return it to the Department. Form CS-IS73, (effective xx/xx), (<http://www.flrules.org/Gateway/reference.asp?No=Ref-13873>), is hereby incorporated by reference in this rule. Form CS-IS74, (effective xx/xx), (<http://www.flrules.org/Gateway/reference.asp?No=Ref-13874>), is hereby incorporated by reference in this rule.

(3)(a) If the petitioning parent returns forms CS-IS21 and CS-IS26 timely, the Department requests services from the child support agency in the state with personal jurisdiction over the responding parent.

(b) If forms CS-IS21 and CS-IS26 are not returned timely, the Department initiates case closure if the petitioning parent does not receive public assistance. If the petitioner receives Medicaid or food assistance, the Department reports noncooperation to the Department of Children and Families as required by section 409.2572 F.S., and initiates case closure. Rulemaking Authority 409.2557 FS. Law Implemented 88.3111(2), 88.3071(1)(a), 409.2557, 409.2561 FS. History—New 9-19-17, \_\_\_\_\_.

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: March 29, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: January 26, 2022 and February 25, 2022

**FLORIDA LAND AND WATER ADJUDICATORY COMMISSION**

**Six Mile Creek Community Development District**

RULE NO.: RULE TITLE:  
42GGG-1.002 Boundary

PURPOSE AND EFFECT: The purpose of the rule amendment is to add 70.99 acres to the existing boundary of the District.

SUMMARY: Amendment of the District's boundary.

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.

However, a SERC was completed at the request of the Petitioner and is contained at Exhibit 10 in the petition.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: The Commission has determined that the proposed rule amendment is not expected to require legislative ratification based upon the SERC completed at the request of the Six Mile Creek Community Development District contained in the petition to amend the District.

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: 190.005, 190.046, FS

LAW IMPLEMENTED: 190.004, 190.005, 190.046, 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: Barbara Leighty, Office of the Governor, The Capitol, Room 1802, Tallahassee, FL 32399-0001, (850)717-9513, or barbara.leighty@laspbs.state.fl.us.

THE FULL TEXT OF THE PROPOSED RULE IS:  
Substantial rewording of Rule 42GGG-1.002 follows.  
See Florida Administrative Code for present text.

**42GGG-1.002 Boundary.**

The boundaries of the district, as amended, are those set forth in Exhibit "4" to the Petition to Amend the Boundary of the Six Mile Creek Community Development District filed with

the Commission on August 20, 2021, under Commission Case Number CDD-21-003. The Petition to Amend the Boundary of the Six Mile Creek Community Development District filed with the Commission on August 20, 2021, under Commission Case Number CDD-21-003, is hereby incorporated by reference, and available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX> and copies of which are available by contacting the Clerk of the Florida Land and Water Adjudicatory Commission at Office of the Governor, Room 1802, The Capitol, Tallahassee, Florida 32399-0001.

The total Six Mile Creek Community Development District area = 1,358.93 total acres, more or less.

Rulemaking Authority 190.005, 190.046, FS. Law Implemented 190.004, 190.005, 190.046, FS. History—New 3-7-07, Amended 8-11-21,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Chris Spencer, Secretary

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Florida Land and Water Adjudicatory Commission

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: March 30, 2022

**FLORIDA LAND AND WATER ADJUDICATORY COMMISSION**

**Tomoka Community Development District**

RULE NO.: RULE TITLE:  
42LL-1.002 Boundary

PURPOSE AND EFFECT: The purpose of the proposed rule amendment is to add 80 acres to the existing boundary of the District and to correct a scrivener's error in the legal description of an excluded parcel.

SUMMARY: Amend the boundary of the District.

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.

However, a SERC was prepared at the request of the District. The SERC is located at Exhibit 10 in the District petition.

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

amendment is not expected to require legislative ratification based upon the SERC completed at the request of the Tomoka Community Development District contained in the petition to amend the District.

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: 190.005, 190.046, FS  
 LAW IMPLEMENTED: 190.004, 190.005, 190.046 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: Barbara Leighty, Office of the Governor, The Capitol, Room 1802, Tallahassee, FL 32399-0001, (850)717-9513, or barbara.leighty@laspbs.state.us.

THE FULL TEXT OF THE PROPOSED RULE IS:  
 Substantial rewording of Rule 42LL-1.002 follows. See Florida Administrative Code for present text.

**42LL-1.002 Boundary.**

The boundaries of the district, as amended, are those set forth in Exhibit “4” to the Petition to Amend the Boundary of Tomoka Community Development District filed with the Commission on June 23, 2021, under Commission Case Number CDD-21-002. The Petition to Amend the Boundary of Tomoka Community Development District filed with the Commission on June 23, 2021, under Commission Case Number

CDD-21-002, is hereby incorporated by reference, and available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX> and copies of which are available by contacting the Clerk of the Florida Land and Water Adjudicatory Commission at Office of the Governor, Room 1802, The Capitol, Tallahassee, Florida 32399-0001.

The total Tomoka Community Development District area = 2,048 total acres, more or less.

Rulemaking Authority 190.005, 190.046 FS. Law Implemented 190.004, 190.005, 190.046 FS. History—New 10-2-03, Amended 12-19-06,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
 Chris Spencer, Secretary, Florida Land and Water Adjudicatory Commission

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Florida Land and Water Adjudicatory Commission

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: March 30, 2022

**FLORIDA LAND AND WATER ADJUDICATORY COMMISSION**

**Fiddler's Creek Community Development District 1**

RULE NO.: 42X-1.002  
 RULE TITLE: Boundary

PURPOSE AND EFFECT: The purpose of the rule amendment is to remove three land areas totaling 38.50 acres and to add three land areas totaling 11.87 acres to the boundary of the District.

SUMMARY: Amendment of the boundary of the District.

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.

However, a SERC was completed at the request of the Petitioner and is contained at Exhibit 7 in the petition.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: The Commission has determined that the proposed rule amendment is not expected to require legislative ratification based upon the SERC completed at the request of the Fiddler's Creek Community Development District 1 contained in the petition to amend the District.

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: 190.005, 190.046(1), FS  
 LAW IMPLEMENTED: 190.004, 190.005, 190.046(1), 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: Barbara Leighty, Office of the Governor, The Capitol, Tallahassee, FL 32399-0001, (850)717-9513, or barbara.leighty@laspbs.state.fl.us

THE FULL TEXT OF THE PROPOSED RULE IS:  
 Substantial rewording of Rule 42X-1.002 follows. See Florida Administrative Code for present text.

**42X-1.002 Boundary.**

The boundaries of the district, as amended, are those set forth in Exhibit “4” to the Petition to Amend the Fiddler’s Creek Community Development District 1 filed with the Commission on November 18, 2021, and as supplemented by the Supplemental Notice Correcting Typographical Errors filed with the Commission on March 9, 2022, under Commission Case Number CDD-21-004. The Petition to Amend the Fiddler’s Creek Community Development District 1 filed with the Commission on November 18, 2021, and as supplemented by the Supplemental Notice Correcting Typographical Errors filed with the Commission on March 9, 2022, under Commission Case Number CDD-21-004, is hereby incorporated by reference, and available at <http://www.flrules.org/Gateway/reference.asp?No=XXXXX>, and copies of which are available by contacting the Clerk of the Florida Land and Water Adjudicatory Commission at Office of the Governor, Room 1802, The Capitol, Tallahassee, Florida 32399-0001.

The total Fiddler’s Creek Community Development District 1 area = 1,316.31 acres, more or less.  
 Rulemaking Authority 190.005, 190.046(1) FS. Law Implemented 190.004, 190.005, 190.046(1) FS. History—New 8-13-96, Amended 9-16-03, 9-5-16, 11-13-17,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
 Chris Spencer, Secretary, Florida Land and Water Adjudicatory Commission

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Florida Land and Water Adjudicatory Commission

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: March 30, 2022

**DEPARTMENT OF HEALTH**

**Board of Osteopathic Medicine**

RULE NO.: 64B15-14.007  
 RULE TITLE: Standard of Care for Office Surgery

PURPOSE AND EFFECT: The Board proposed the rule amendment to update the language to require renewal of transfer agreements every five years and the agreement must include an effective date.

SUMMARY: Update rule language regarding transfer agreements.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:**

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within

one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: During discussion of the economic impact of this rule at its Board meeting, the Board concluded that this rule change will not have any impact on licensees and their businesses or the businesses that employ them. The rule will not increase any fees, business costs, personnel costs, will not decrease profit opportunities, and will not require any specialized knowledge to comply. This change will not increase any direct or indirect regulatory costs. Hence, the Board determined that a Statement of Estimated Regulatory Costs (SERC) was not necessary and that the rule will not require ratification by the Legislature. No person or interested party submitted additional information regarding the economic impact at that time.

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

RULEMAKING AUTHORITY: 459.005, 459.0138(2), 459.015(1)(z), 459.026 FS.

LAW IMPLEMENTED: 459.0138, 459.015(1)(g), (x), (z), (aa), 459.026 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Allen Hall, Acting Executive Director, Board of Osteopathic Medicine/MQA, 4052 Bald Cypress Way, Bin #C06, Tallahassee, Florida 32399-3256, or by email at Allen.Hall@flhealth.gov.

**THE FULL TEXT OF THE PROPOSED RULE IS:**

64B15-14.007 Standard of Care for Office Surgery.

Nothing in this rule relieves the surgeon of the responsibility for making the medical determination that the office is an appropriate forum for the particular procedure(s) to be performed on the particular patient.

(1) through (3) No change.

(4) Level II Office Surgery.

(a) No change.

(b) Standards for Level II Office Surgery.

1. Transfer Agreement Required. The physician, or the facility where the procedure is being performed, must have a transfer agreement with a licensed hospital within reasonable proximity if the physician performing the procedure does not have staff privileges to perform the same procedure as that being performed in the out-patient setting at a licensed hospital

within reasonable proximity. “Reasonable proximity” is defined as not to exceed thirty (30) minutes transport time to the hospital. The transfer agreement required by this rule must be current and have been entered into no more than five (5) years prior to the date of the inspection. A transfer agreement must affirmatively disclose an effective date.

2. through 4. No change.

(5) through (6) No change.

Rulemaking Authority 459.005, 459.0138(2), 459.015(1)(z), 459.026 FS. Law Implemented 459.0138, 459.015(1)(g), (x), (z), (aa), 459.026 FS. History—New 11-29-01, Amended 2-23-03, 11-2-05, 6-4-09, 8-30-10, 3-20-13, 10-3-13, 12-11-14, 5-24-15, 11-10-15, 5-31-16, 10-4-16, 9-10-17, 5-17-18, 9-11-19, 3-24-20, \_\_\_\_\_.

**NAME OF PERSON ORIGINATING PROPOSED RULE:**

Board of Osteopathic Medicine

**NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:**

Board of Osteopathic Medicine

**DATE PROPOSED RULE APPROVED BY AGENCY HEAD:**

February 25, 2022

**DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR:**

March 16, 2022

**FISH AND WILDLIFE CONSERVATION COMMISSION**

**RULE NOS.: RULE TITLES:**

68-5.001 Purpose and Intent

68-5.007 Possession of Prohibited Non-Native Species

**PURPOSE AND EFFECT:** The purpose and effect of these amendments are to provide a means to allow qualifying deviations from the current rules regarding biosecurity requirements, the issuance of Prohibited species personal pet permits to a spouse or beneficiary of a permit holder upon their death or disablement, to allow limited public contact with captive Prohibited terrestrial species by mobile exhibitors, and to update an incorporated form for eradication and control permit applications.

**SUMMARY:** The proposal for Rule 68-5.001(4), F.A.C., would allow for Commission staff to accept, review, and permit requested deviations to caging, enclosures, or caging materials required by Chapter 68-5, F.A.C., that prevent escape of captive nonnative species. The proposal for Rule 68-5.007(5)(a)3., F.A.C., would allow for a spouse or beneficiary to apply for a Prohibited species for personal use permit within 90 days of transfer following the death or disablement of a valid permit holder. The proposal for 68-5.007(7)(b), F.A.C., would allow for limited public contact of Prohibited captive terrestrial species when a permitted entity is conducting mobile exhibition, providing the handler maintains control, possession, and supervision of the animal while free-handling. The proposal for the incorporated form referenced in 68-5.007(3)(a), F.A.C.,

would update the application for Eradication and Control of Prohibited Species permits to reflect items required by rule.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:**

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: The amendments would allow for deviations from caging materials which would have the potential to save money for small business.

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

**RULEMAKING AUTHORITY:** Article IV, Sec. 9, Florida Constitution

**LAW IMPLEMENTED:** Article IV, Sec. 9, Florida Constitution

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

**DATE AND TIME:** During the Commission’s regular meeting May 3-4, 2022, 8:30 a.m. – 5:00 p.m., each day.

**PLACE:** 1714 SW 34th Street, Gainesville, Florida 32607

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 5 days before the workshop/meeting by contacting: the ADA Coordinator, at (850)488-6411. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS:** Kristen Sommers, Section Leader, Wildlife Impact Management Section, Florida Fish and Wildlife Conservation Commission, 620 South Meridian Street, Tallahassee, Florida 32399-1600.

**THE FULL TEXT OF THE PROPOSED RULE IS:**

**68-5.001 Purpose and Intent.**

(1) through (3) No change.

(4) No species listed in this Chapter shall be confined in any cage or other enclosure which does not meet the requirements in sections 68-5.005 and 68-5.007, F.A.C., except as authorized in accordance with the following:



(a) Requests for deviations from the standard caging or enclosure requirements or use of alternative caging materials may be granted to allow for different size configuration (length, width, and/or height) if the required square footage is adequate, as required in this section, and if the locomotory needs of the animal(s) are not compromised.

(b) Requests for deviations from the standard caging or enclosure requirements or for the use of alternative caging materials may be submitted to the Commission. Proposed deviations shall be granted if the proposed materials are of equivalent or greater strength to the required caging materials and all deviations are sufficient to prevent escape of the species.

(c) Any proposed deviations from the standard caging or enclosure requirements or use of alternative caging materials must be approved in writing as a permit modification by the Commission prior to the use of the cage or enclosure for housing animals.

(d) Requests for deviations must be submitted in writing to Florida Fish and Wildlife Conservation Commission, Division of Habitat and Species Conservation, 620 South Meridian Street, Tallahassee, Florida 32399-1600, or at [nonnativepermitapps@MyFWC.com](mailto:nonnativepermitapps@MyFWC.com). The request shall include:

1. The name, affiliation, mailing address, and physical address of where the deviation will occur, if different than the mailing address.
2. The specific deviation requested.
3. A statement of purpose or need for the deviation.
4. Documentation showing the strength of the requested materials and that construction specifications to be used as part of the deviation meet or exceed the strength and biosecurity requirements in rule.
5. A list of all current Commission permits and licenses affiliated with the facility.

Rulemaking Authority Art. IV, Sec. 9, Fla. Const. Law Implemented Art. IV, Sec. 9, Fla. Const. History—New 6-7-07, Amended 8-23-10, 12-27-18,\_\_\_\_\_.

**68-5.007 Possession of Prohibited Non-Native Species.**

No person shall import into the state, sell, possess, or transport any live specimens of the species, or hybrids or eggs thereof, listed in Rule 68-5.006, F.A.C., except by Conditional/Prohibited/Nonnative Species permit and as provided below:

- (1) through (2) No change.
- (3) Eradication and Control:

(a) Applicants for permits to possess Prohibited species for eradication and control purposes in accordance with this section shall submit a completed Conditional/Prohibited/Nonnative Species Permit application form FWC WIM 07 (~~42/2003/22~~) available at

~~<https://www.flrules.org/Gateway/reference.asp?No=Ref-12807>~~

~~<https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXX> which is adopted and incorporated herein by reference. Forms may also be obtained by submitting a request to: Florida Fish and Wildlife Conservation Commission, Division of Habitat and Species Conservation, 620 South Meridian Street, Tallahassee, Florida 32399-1600.~~

- (b) through (e) No change.
- (4) No change.
- (5) Personal Possession of Prohibited Species:
  - (a) Eligibility:
    1. through 2. No change.

~~3. Permits may only be granted to persons in lawful possession of such species prior to the species' listing as Prohibited for the remainder of the life of the animal. No additional specimens may be acquired. If the animal remains alive following the death, disability, or dissolution of the licensee, the animal may be legally transferred to another entity holding a permit authorizing possession of the same species for the remainder of the life of the animal a or beneficiary may be issued a permit to allow for personal possession of the specimen for the remainder of the life of the animal per permitting standards in Rule 68-1.010 F.A.C. Applicants who are the surviving spouse or beneficiary shall submit within 90 days of the transfer of the animal a completed Conditional/Prohibited/Nonnative Species Permit application form WIM 01 (02/19) available at <https://www.flrules.org/Gateway/reference.asp?No=Ref-10435> which is adopted and incorporated herein by reference.~~

4. No change.
- (b) through (c) No change.
- (6) No change.
- (7) Caging and Biosecurity:
  - (a) No change.
  - (b) Captive Prohibited terrestrial species shall be maintained in facilities in cages or other confinement facilities that prevent escape and public contact, except ~~that as follows:~~

~~1. Prohibited reptile species used for mobile exhibition outdoors shall be exhibited from within locked enclosures and shall not be free handled or have public contact.~~

~~2. Prohibited reptile species used for mobile exhibition indoors may be exhibited from within locked enclosures or free-handled by the exhibitor or an employee handler. For the purposes of this section, free-handling is defined as a situation in which an exhibitor or employee handler maintains control, possession, and supervision of the animal with no public contact. For the purposes of this section, indoors is defined as inside a room or building where all windows and doors are closed to prevent escape to the outdoor environment; indoors does not include tents or other non permanent structures.~~

(c) through (g) No change.  
 (8) through (13) No change.

Rulemaking Authority Art. IV, Sec. 9, Fla. Const. Law Implemented Art. IV, Sec. 9, Fla. Const. History—New 12-27-18, Amended 5-2-19, Amended 4-29-21, \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Melissa Tucker, Director, Division of Habitat and Species Conservation.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Florida Fish and Wildlife Conservation Commission.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 02, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: February 3, 2022

**DEPARTMENT OF FINANCIAL SERVICES**

**Division of Unclaimed Property**

RULE NOS.: RULE TITLES:  
 69G-20.001 REGISTRATION  
 69G-20.0021 PROCEDURES FOR FILING CLAIM  
 69G-20.0022 PROOF OF OWNERSHIP AND ENTITLEMENT TO UNCLAIMED PROPERTY

PURPOSE AND EFFECT: This rulemaking will amend and clarify the registration requirements for claimant representatives, amend claim filing procedures and forms used in making claims, amend procedures and forms for use by heirs to file claims for unclaimed property valued at \$10,000.00 or less, and make other updates as may be determined necessary.

SUMMARY: This rulemaking will address requirements by claimants and claimant representatives and the procedures and forms used in filing claims for unclaimed property.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:**

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: The Department’s economic review for this rulemaking. 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: 717.124, 717.135, 717.138 FS.

LAW IMPLEMENTED: 92.525, 117.05, 668.50, 717.1201, 717.124, 717.12403, 717.12404, 717.12405, 717.1242, 717.1243, 717.1242, 717.1243, 717.125, 717.126, 717.1261, 717.1262, 717.135, 717.1351, 717.138, 717.1400, 732.102, 732.103, 733.103, 733.815, 735.301 FS.

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

DATE AND TIME: April 21, 2022 at 10:00 a.m.

PLACE: Please join my meeting from your computer, tablet or smartphone. <https://global.gotomeeting.com/join/626020717> You can also dial in using your phone. United States (Toll Free): 1(866)899-4679, United States: (571)317-3116, Access Code: 626-020-717

Join from a video-conferencing room or system. Dial in or type: 67.217.95.2 or inroomlink.goto.com, Meeting ID: 626 020 717 or dial directly: 626020717@67.217.95.2 or 67.217.95.2##626020717

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: Phillip Carlton, Phillip.Carlton@myfloridacfo.com, (850)413-5570. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Phillip Carlton, Assistant Director, Division of Unclaimed Property, (850)413-5570, Phillip.Carlton@myfloridacfo.com.

**THE FULL TEXT OF THE PROPOSED RULE IS:**

**69G-20.001 Registration.**

In order to file claims as a Claimant’s Representative, ~~acquire ownership or entitlement to unclaimed property, and receive a distributions distribution of fees and costs from the Department, resulting from approved claims, or to purchase unclaimed property accounts from account owners, Florida-licensed private investigators licensed to practice in the State of Florida, Florida-licensed certified public accountants licensed to practice in the State of Florida and Florida-licensed attorneys licensed to practice in the State of Florida~~ must register with the Department and maintain the applicable professional Florida license. To register:

(1) ~~To register with the Division of Unclaimed Property a~~ A Florida-licensed private investigator ~~licensed to practice in the State of Florida~~ must complete and submit file a duly completed and verified, Form DFS-A4-2010, Application for Registration as an Unclaimed Property Claimant

Representative – Florida Private Investigator, effective 10-13-10, [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov) and must provide the information and documentation documents specified in the form.

(2) ~~To register with the Division of Unclaimed Property a~~ A Florida-licensed certified public accountant licensed to practice in the State of Florida must complete and submit file a duly completed and verified, Form DFS-A4-2009, Application for Registration as an Unclaimed Property Claimant Representative – Florida Certified Public Accountant, effective 10-13-10, [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov) and must provide the information and documentation the documents specified in the form.

(3) ~~To register with the Division of Unclaimed Property an~~ A Florida-licensed attorney licensed to practice in the State of Florida must complete and submit file a duly completed and verified, Form DFS-A4-2008, Application for Registration as an Unclaimed Property Claimant Representative – Florida Attorney, effective 10-13-10, [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov) and must complete and submit provide the documents specified in the form.

(4) No change.

Rulemaking Authority 717.138 FS. Law Implemented 92.525, 717.124, 717.135, 717.1351, 717.1400 FS. History-New 1-3-05, Amended 10-13-10, 6-17-15, Formerly 69I-20.001, Amended

#### **69G-20.0021 Procedures for Filing Claim.**

(1) ~~Claims Submission.~~ Claims for unclaimed property in the custody of the Department shall be submitted to the Department on the claim forms form(s) generated by the Department's Unclaimed Property Management Information System (UPMIS), prescribed and supplied by the Department, together with identification and documentation proving the claimant's or seller's identity, ownership, and entitlement to the unclaimed property. All forms referenced in this rule are available from and shall be submitted to [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov) or to: The Florida Department of Financial Services, Division of Unclaimed Property, 200 East Gaines Street, Tallahassee, Florida 32399-0358., and or email at [floridaunclaimedproperty@myfloridaefo.com](mailto:floridaunclaimedproperty@myfloridaefo.com).

(a) ~~The Department will only process claims that are complete.~~

~~(a)(b) A complete paper format claim submitted by mail or in person,~~ shall include the correct claim form identified in this rule, fully completed with all blanks filled in and manually signed and dated by all claimants, or the Claimants' Representative, proof of the claimant's or seller's identity, ownership, and entitlement, and all supporting documentation as described and required by this Rule, and Rule 69G-20.0022, F.A.C.

(b) A claim submitted electronically via UPMIS A electronic format claim, as authorized by subsection 717.124(7), F.S., shall include the correct claim form identified

in this rule, fully completed and shall include the UPMIS system-generated electronic signature affixed by the claimant. ~~with all blanks filled in and include an electronic signature as authorized by chapter 668, F.S., and be dated by all claimants, proof of entitlement, and all supporting documentation as described and required by this rule and rule 69G-20.0022, F.A.C.~~

~~(c) Claims meeting the requirements of paragraph (1)(b), above, shall be deemed complete.~~

~~(d) Incomplete claims delivered in paper format to the Department will be returned to the claimant with a notice describing the additional documentation that must be submitted to make the claim complete. Incomplete claims submitted in an electronic format to the Department will default to a manual review by the Department. If the Department determines in its manual review that the claim is complete, it shall approve the claim. If the Department determines in its manual review that the claim is incomplete, a notice describing the additional documentation that must be submitted to make the claim complete shall be sent to the claimant. The notices are Form DFS UP-106a, Unclaimed Property Request for Further Information (Claim Filed by Apparent Owner), Form DFS UP-106b, Unclaimed Property Request for Further Information (Claim Filed by a Business), Form DFS UP-107a, Unclaimed Property Request for Further Information (Claim Filed by Other Than the Apparent Owner), and Form DFS UP-108a, Unclaimed Property Request for Further Information (Claim Filed by Claimant's Representative on Behalf of the Claimant), which are hereby incorporated by reference, effective 1-3-05, [floridaunclaimedproperty@myfloridaefo.com](mailto:floridaunclaimedproperty@myfloridaefo.com).~~

~~(e) The claim may be refiled at any time.~~

(c) A claimant or a Claimant's Representative may withdraw a filed, pending claim by making a written request to the Department.

~~(2) Claim Determination. The Department will only review the merits of a claim that is has been deemed complete as filed. The Department will determine whether the claimant has established ownership and entitlement to the unclaimed property.~~

~~(a) If the claim is approved, the proceeds will be delivered as set forth below in subsection (10).~~

~~(b) If the claim is denied, written notice containing rights to request a hearing as provided in sections 120.569 and 120.57, F.S., will be mailed to the claimant or the Claimant's Representative at the address provided in the claim.~~

~~(3) Withdrawal of Claim. A claimant or a Claimant's Representative may make a written request, including email or facsimile transmission, that a claim be withdrawn at any time, except as provided in section 717.1241, F.S.~~

(2)(4) Claims filed by an aApparent oOwner (including business entities and trusts Corporations): shall be submitted on

Form DFS-UP-106, Claim Filed by Apparent Owner, effective 1-3-05, which is hereby incorporated by reference and available at [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov).

~~(a) Claims by apparent owners for unclaimed property shall be submitted on Form DFS UP 106, entitled Claim Filed by Apparent Owner, which is hereby incorporated by reference, effective 1-3-05, [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov).~~

~~(a)(b) A Form DFS-UP-106 shall be signed and dated by the claimant. Forms submitted in paper format shall be manually signed and dated by the claimant and be accompanied by proof of ownership and entitlement and all supporting documentation required in this Rule and Rule 69G-20.0022, F.A.C.~~

~~(b) A Form DFS-UP-106 Forms submitted via UPMIS the electronic claims process as authorized by subsection 717.124(7), F.S., shall include an UPMIS system-generated electronic signature affixed by the claimant and be dated by the claimant at the time the claim is created and filed.~~

~~(c) Form DFS UP 106 shall be accompanied by the following:~~

~~1. Personal identification of the claimant as provided in subsection 69G-20.0022(2), F.A.C.~~

~~2. Proof demonstrating that the claimant is the owner and is entitled to the claimed property as required by rule 69G-20.0022, F.A.C. When ownership is claimed by an entity, personal identification of the entity representative as provided by subsection 69G-20.0022(2), F.A.C., is also required. Personal identification of the entity representative is not required if the entity is an active corporation.~~

~~(3)(5) Claims fFiled by persons oOther than aApparent oOwners: (for example, a guardian, personal representative, heir, beneficiary, or purchasing Claimant’s Representative), shall be submitted on Form DFS-UP-107, Claim Filed by Other than the Apparent Owner, effective 1-3-05, which is hereby incorporated by reference and available at [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov).~~

~~(a) Claims for unclaimed property filed by someone other than the apparent owner, for example, an heir, personal representative, or beneficiary, shall be submitted on Form DFS-UP 107, entitled Claim Filed by Other than the Apparent Owner, which is hereby incorporated by reference, effective 1-3-05, [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov).~~

~~(a)(b) Form DFS-UP-107 shall be manually signed and dated by the claimant and accompanied by proof of ownership and entitlement and all supporting documentation required in this Rule and Rule 69G-20.0022, F.A.C. the following:~~

~~1. Original documentation establishing such person’s right to act on behalf of the owner.~~

~~2. The name, address, taxpayer identification number (if available), and telephone number (if available), of the~~

~~beneficiary, heir or personal representative for whom payment is sought.~~

~~3. Personal identification as provided by subsection 69G-20.0022(2), F.A.C., of the beneficiary, heir, personal representative, or, in the case of a Purchase Agreement, of the buyer and owner.~~

~~4. Proof demonstrating that the estate beneficiary or heir is entitled to the unclaimed property consistent with rule 69G-20.0022, F.A.C.~~

~~5. If applicable, the original Purchase Agreement signed and dated by the owner and the buyer pursuant to section 717.1351, F.S.~~

~~6. Full disclosure must be provided in accordance with section 717.135, F.S.~~

~~(b) Form DFS-UP-107 claim forms filed by a purchasing Claimant’s Representative shall be accompanied by proof of payment to the seller, proof of the seller’s identity, ownership and entitlement to the purchased account, all supporting documentation as required by this Rule and Rule 69G-20.0022, F.A.C., and the Form DFS-UP-310, Unclaimed Property Purchase Agreement.~~

~~1. The Form DFS-UP-310, Unclaimed Property Purchase Agreement, effective MM/YY, is hereby incorporated by reference and available at [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov) and [http://www.flrules.org/Gateway/reference.asp?No=Ref-\\_\\_\\_\\_\\_](http://www.flrules.org/Gateway/reference.asp?No=Ref-_____). The purchasing Claimant’s Representative may add an internal case, file, or tracking number in the designated field located on the lower left-hand corner of the Unclaimed Property Purchase Agreement.~~

~~2. The Unclaimed Property Purchase Agreement must be manually signed and dated by the seller pursuant to section 717.135, F.S.~~

~~3. For claims of \$2,000 or less, an apparent owner who is also the seller on the DFS-UP-107 may electronically sign and date the Unclaimed Property Purchase Agreement. If the Unclaimed Property Purchase Agreement is to be signed electronically, the electronic signature and date must be affixed by the seller using the DocuSign® Enterprise Pro for Government platform utilizing the DocuSign Identify ID Verification authentication method.~~

~~a. A true copy of the executed Unclaimed Property Purchase Agreement and the DocuSign® Certificate of Completion must be provided to the seller upon signing and dating the agreement.~~

~~b. A true copy of the executed Unclaimed Property Purchase Agreement, the DocuSign® Certificate of Completion, and a copy of the seller’s current, valid personal photographic identification must be included when the purchasing Claimant’s Representative’s claim is filed with the Department.~~

~~(4)(6)~~ Claims ~~filed~~ by a Claimant's Representative shall be submitted on Form DFS-UP-108, Claim Filed by Claimant's Representative on Behalf of the Claimant, effective 1-3-05, which is hereby incorporated by reference and available at [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov).

~~(a)~~ All claims for unclaimed property filed by a Claimant's Representative shall be submitted on Form DFS UP 108, entitled Claim Filed by Claimant's Representative on Behalf of the Claimant, which is hereby incorporated by reference, effective 1-3-05, [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov).

~~(a)(b)~~ Form DFS-UP-108 shall be manually signed or stamped and dated by ~~the person(s) the Claimant's Representative filing the claim~~ and accompanied by the Form DFS-UP-309, Unclaimed Property Recovery Agreement, following:

~~(b)~~ The Form DFS-UP-309, entitled Unclaimed Property Recovery Agreement, effective MM/YY, is hereby incorporated by reference and available at [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov) and <http://www.flrules.org/Gateway/reference.asp?No=Ref->

~~\_\_\_\_\_~~. The Claimant's Representative may add an internal case, file, or tracking number in the designated field located on the lower left-hand corner of the Unclaimed Property Recovery Agreement.

~~(c)~~ The Unclaimed Property Recovery Agreement must be manually signed and dated by the claimant pursuant to section 717.135, F.S.

1. For claims of \$2,000 or less, an apparent owner claimant may electronically sign and date the Unclaimed Property Recovery Agreement. If the Unclaimed Property Recovery Agreement is to be signed electronically, the electronic signature and date must be affixed by the claimant on the DFS-UP-108 using the DocuSign® Enterprise Pro for Government platform utilizing the DocuSign Identify ID Verification authentication method.

2. A true copy of the executed Unclaimed Property Recovery Agreement and the DocuSign® Certificate of Completion must be provided to the claimant upon signing and dating the agreement.

3. A true copy of the executed Unclaimed Property Recovery Agreement, the DocuSign® Certificate of Completion, and a copy of the claimant's current, valid personal photographic identification must be included with the purchasing Claimant's Representative's claim.

1. Original Power of Attorney signed and dated by the claimant pursuant to section 717.135, F.S.

2. The name, address, taxpayer identification number (if available), and telephone number, of the person or entity for whom payment is sought.

3. Personal identification of the person(s) for whom payment is sought as provided in subsection 69G-20.0022(2),

F.A.C. When ownership is claimed by an entity, personal identification of the entity representative is also required as provided in subsection 69G-20.0022(2), F.A.C., and must be filed, unless the entity is an active corporation.

4. Proof demonstrating that the person(s) or entity being represented is entitled to the property being claimed consistent with rule 69G-20.0022, F.A.C.

~~(c)~~ Claimant's Representative Fee Caps.

1. The Power of Attorney shall reflect the total fee charged by the Representative for the account(s) listed on the claim form and the Power of Attorney.

2. The Power of Attorney shall contain either full disclosure or fee caps.

3. Full disclosure must be provided in accordance with section 717.135, F.S.

4. If the Power of Attorney contains fees that exceed statutory caps, the Department will deny the claim.

5. Fees will be paid when the value of all approved accounts associated with the Power of Attorney have been determined as follows:

a. Cash accounts—The value of cash accounts will be determined when posted to the account.

b. Securities—If the security is transferred to the claimant's brokerage account, value of securities will be determined as of the close of business on the date of the transfer.

c. Tangible Personal Property—The value of tangible personal property accounts shall be based on the appraised shipping value at the time the property is prepared for transfer to the claimant.

6. Contracts for the recovery of small estate accounts pursuant to section 717.1243, F.S., by Estate Affidavit (Form DFS UP 1243, [floridaunclaimedproperty@myfloridaefo.com](mailto:floridaunclaimedproperty@myfloridaefo.com)), in lieu of probate, are subject to subsection 717.135(1), F.S.

~~(d)~~ As used in this section, "Power of Attorney" means the written limited power of attorney agreement pursuant to section 717.135, F.S.

~~(5)(7)~~ Claims ~~filed~~ by Holders of Unclaimed Property Paid or Delivered to the Department shall be submitted on Form DFS-UP-110, Claim Filed by Holder for the Return of Unclaimed Property, effective 1-3-05, which is hereby incorporated by reference and available at [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov). Form DFS-UP-110 shall be manually signed and dated by the authorized representative of the holder.

~~(a)~~ Claims for unclaimed property filed by a holder shall be submitted on Form DFS UP 110, Claim Filed by Holder for the Return of Unclaimed Property, which is hereby incorporated by reference, effective 1-3-05, [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov).

~~(b)~~ Form DFS-UP-110 shall be manually signed and dated by the authorized representative of the holder.

~~(6)(8)~~ Claims Claim filed by Other sStates shall be submitted on Form DFS-UP-131, Claim by Other States,

effective 1-3-05, which is hereby incorporated by reference and available at [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov). Form DFS-UP-131 shall be manually signed and dated by the authorized representative of the state filing the claim.

~~(a) The Claims for unclaimed property filed by another state shall be submitted on Form DFS UP 131, Claim by Other States, which is hereby incorporated by reference, effective 1-3-05, [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov).~~

~~(b) Form DFS UP 131 shall be manually signed and dated by the authorized representative of the state filing the claim.~~

(7)(9) Claims for ~~r~~Reimbursement of ~~c~~Costs by ~~h~~Holders of ~~s~~Safe ~~d~~Deposit ~~b~~Boxes or ~~o~~Other ~~s~~Safekeeping ~~r~~Repositories, shall be submitted on Form DFS-UP-112, Safe Deposit Reimbursement Claim Form, effective 1-3-05, which is hereby incorporated by reference and available at [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov). Claims by holders for cost reimbursement shall be limited to the actual costs of opening a safe deposit box, for any valid lien, or pursuant to a contract providing for the holder to be reimbursed for unpaid rent or storage charges.

~~(a) This subsection applies to claims for reimbursement filed by holders of unclaimed property for their actual costs of the opening of safe deposit boxes and for any valid lien or contract providing for the holder to be reimbursed for unpaid rent or storage charges. The claim shall be submitted on Form DFS UP 112, entitled Safe Deposit Reimbursement Claim Form, which is hereby incorporated by reference, effective 1-3-05, [www.fltreasurehunt.gov](http://www.fltreasurehunt.gov).~~

(b) through (c) renumbered as (a) through (b) No change.

(10) renumbered as (8) No change.

(9) No contractual language, terms, or conditions, may be added to, may supplement, or may amend the forms adopted in this rule.

Rulemaking Authority 717.124, 717.135, 717.138 FS. Law Implemented 92.525, 668.50, 717.1201, 717.124, 717.12403, 717.12404, 717.12405, 717.1242, 717.1243, 717.125, 717.126, 717.1261, 717.1262, 717.135, 717.1351, 717.138 FS. History—New 3-20-91, Amended 3-13-96, 3-18-96, 1-18-99, 1-5-00, 4-16-02, Formerly 3D-20.0021, Amended 1-3-05, 6-17-15, 4-20-16, Formerly 69I-20.0021, Amended.

#### **69G-20.0022 Proof of Ownership and Entitlement to Unclaimed Property.**

(1) Any and all persons filing a claim for unclaimed property have the burden to provide to the Department a preponderance of evidence to prove ownership and entitlement to such property being claimed. ~~Accordingly, in addition to the requirement specified in Rule 69G 4.001, F.A.C., persons making a claim to unclaimed property shall comply with the provisions of this rule, as specified below.~~

(2)(a) No change.

(b) In the event that a claimant has not been issued any type of valid photographic identification issued by the United States

or a foreign nation, a state or territory of the United States or foreign nation, or a political subdivision or agency thereof, a claimant or Claimant's Representative may file Form DFS-A4-1944, Affidavit Attesting to Claimant's Identity, and a buyer may file Form DFS-A4-1945, Affidavit Attesting to Seller's Identity, which must be accurately completed in full, executed by the affiants and the notary. Forms DFS-A4-1944 and DFS-A4-1945 are incorporated by reference effective 10-13-10 and available from the Florida Department of Financial Services, Division of Unclaimed Property, 200 East Gaines Street, Tallahassee, Florida 32399-0358, [floridaunclaimedproperty@myfloridacfo.com](mailto:floridaunclaimedproperty@myfloridacfo.com). Forms DFS-A4-1944 and DFS-A4-1945 must accurately affirm the claimant's or seller's identity and state the address of the claimant or the seller, which ever is applicable. Affiants must have personal knowledge of the claimant or seller. "Personal knowledge" means that the affiant is familiar with the circumstances of the claimant or seller, personally knows and has personally observed the claimant or seller, and has experience in dealing with claimant or seller on a daily basis or is a family member.

(c) For claims electronically submitted for ~~\$2,000~~ \$1,000 or less, the Department may use an identity authentication service in lieu of a copy of the driver's license, government-issued identification, or notarized sworn statement of the claimant to verify the claimant's identity, as authorized by subsection 717.124(7), F.S.

(3) Claims by Beneficiaries or Estates.

(a) If the apparent owner is deceased, the claim must include a certified copy of the decedent's death certificate, as well as the following:

1. through 2. No change.

3. Unclaimed Property with Aggregate Value of ~~\$10,000~~ \$5,000.00 or Less – If all of the unclaimed property held by the Department on behalf of a deceased apparent owner has an aggregate value of ~~\$10,000~~ \$5,000 or less, as an alternative to subparagraph (3)(a)2., the claimant may file a copy of the will, if the decedent had a will, and an affidavit signed by all the beneficiaries stating that all the beneficiaries have amicably agreed upon a division of the estate, that no probate proceedings are pending for the estate, and that all funeral expenses, expenses of the last illness and other lawful claims have been paid. The affidavit shall be submitted on Form DFS-UP-1243, Estate Affidavit, effective 1-3-05, which is hereby incorporated by reference and available from the Florida Department of Financial Services, Division of Unclaimed Property, 200 East Gaines Street, Tallahassee, Florida 32399-0358, [floridaunclaimedproperty@myfloridacfo.com](mailto:floridaunclaimedproperty@myfloridacfo.com). No partial payments shall be made.

(b) No change.

(4) through (5) No change.

Rulemaking Authority 717.124, 717.138 FS. Law Implemented 92.525, 117.05, 668.50, 717.124, 717.12403, 717.12404, 717.12405, 717.1242, 717.1243, 717.126, 717.1261, 717.1262, 732.102, 732.103, 733.103, 733.815, 735.301 FS. History—New 3-20-91, Amended 3-13-96, 8-18-96, 1-28-97, 1-18-99, 4-16-02, Formerly 3D-20.0022, Amended 1-3-05, 10-13-10, 4-20-16, Formerly 69I-20.0022, Amended.

NAME OF PERSON ORIGINATING PROPOSED RULE: Phillip Carlton, Assistant Director, Division of Unclaimed Property, (850)413-5570, Phillip.Carlton@myfloridacfo.com.  
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Jimmy Patronis, Chief Financial Officer  
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 30, 2022  
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 1, 2021

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

**DEPARTMENT OF EDUCATION**

**State Board of Education**

RULE NO.: RULE TITLE:  
 6A-10.084 Disqualification List  
 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. 48 No. 45, March 7, 2022 issue of the Florida Administrative Register.

The State Board of Education amended the rule as follows:

- (1) through (4) No change.
- (5) Reporting a Person for the Disqualification List.

(a) Reporting entities must report a person to the Disqualification List within 48 hours of the date when the final order or report referenced in subsection (4) is final and filed with the reporting entity.

(b) In order to submit a person for the Disqualification List, all reporting entities must utilize the online reporting tool accessible at <http://fldoe.org/disqualificationlist> and provide the following information:

1. ~~(a)~~ The name, date of birth and last four numbers of the social security number of the person to be included on the list;
2. ~~(b)~~ The date and number of the final order or report;
3. ~~(c)~~ The information that must be included in the final order or report, as set forth in paragraphs (4)(b) – (e), of this rule; and
4. ~~(d)~~ Confirmation that the person was provided written notice of the consequence of placement on the

Disqualification List, as set forth in the capitalized language found in subparagraph (3)(b)3. of this rule.  
 (6) through (9) No change.

### Section IV Emergency Rules

NONE

### Section V Petitions and Dispositions Regarding Rule Variance or Waiver

**WATER MANAGEMENT DISTRICTS**

South Florida Water Management District

RULE NOS.:RULE TITLES:

40E-6.011 Policy and Purpose

40E-6.221 Conditions for Issuance of Standard Permits

NOTICE IS HEREBY GIVEN that on March 29, 2022, the South Florida Water Management District (District), received a petition for waiver from Broward County Parks and Recreation Division (Application No. 220221-33278) for utilization of Works or Lands of the District known as the L-67A Canal for additional proposed and existing facilities within Everglades Holiday Park adjacent to the south levee road located within Section 28, Township 50 South, Range 39 East, Broward County. The petition seeks relief from subsections 40E-6.011(4) & (6), Fla. Admin. Code, which prohibits above ground facilities within 40 feet of the top of bank and paragraph 40E-6.221(3)(j), Fla. Admin. Code, which prohibits permanent structures within the District’s rights of way.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Juli Russell at (561)682-6268 or e-mail at [jurussel@sfwmd.gov](mailto:jurussel@sfwmd.gov). The District will accept comments concerning the petition for 14 days from the date of publication of this notice. To be considered, comments must be received by the end of business on the 14th day at the South Florida Water Management District, 3301 Gun Club Road, MSC 1410, West Palm Beach, FL 33406, Attention: Juli Russell, Office of Counsel.

## Section VI Notice of Meetings, Workshops and Public Hearings

### DEPARTMENT OF TRANSPORTATION

The Florida Department of Transportation announces a public meeting to which all persons are invited.

DATE AND TIME: Tuesday, April 12, 2022, 9:00 a.m. – 12:00 Noon

PLACE: Fort Myers Riverside Community Center, 3061 E. Riverside Drive, Fort Myers, Florida 33916

GENERAL SUBJECT MATTER TO BE CONSIDERED: Join the FDOT team spanning multiple offices and districts for our series of Rail-Transit Listening Sessions! We need your input to make sure statewide rail and transit planning supports community visions and needs. For more information, please visit [FDOT.gov/rail-transit-listening](http://FDOT.gov/rail-transit-listening).

A copy of the agenda may be obtained by contacting: April Combs at (850)414-4817.

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: April Combs at (850)414-4817. 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 TRANSPORTATION

The Florida Department of Transportation announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, April 13, 2022, 1:00 p.m. – 4:00 p.m.

PLACE: Aventura Branch Library, 2930 NE 199th Street, Aventura, FL 32446

GENERAL SUBJECT MATTER TO BE CONSIDERED: Join the FDOT team spanning multiple offices and districts for our series of Rail-Transit Listening Sessions! We need your input to make sure statewide rail and transit planning supports community visions and needs. For more information, please visit [FDOT.gov/rail-transit-listening](http://FDOT.gov/rail-transit-listening).

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Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

### DEPARTMENT OF TRANSPORTATION

The Florida Department of Transportation announces a public meeting to which all persons are invited.

DATE AND TIME: Tuesday, April 26, 2022, 9:00 a.m. – 12:00 Noon

PLACE: Jackson County Agriculture Center, 3631 U.S. 90, Marianna, Florida 32446

GENERAL SUBJECT MATTER TO BE CONSIDERED: Join the FDOT team spanning multiple offices and districts for our series of Rail-Transit Listening Sessions! We need your input to make sure statewide rail and transit planning supports community visions and needs. For more information, please visit [FDOT.gov/rail-transit-listening](http://FDOT.gov/rail-transit-listening).

A copy of the agenda may be obtained by contacting: April Combs, (850)414-4817.

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: April Combs, (850)414-4817. 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 TRANSPORTATION

The Florida Department of Transportation announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, April 6, 2022, 9:00 a.m.

PLACE: Magnolia Building, 702 E Orange St, Lakeland, FL 33801

GENERAL SUBJECT MATTER TO BE CONSIDERED: Join the FDOT team spanning multiple offices and districts for our series of Rail-Transit Listening Sessions! We need your input to make sure statewide rail and transit planning supports community visions and needs.

A copy of the agenda may be obtained by contacting: April Combs, (850)414-4817.

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: April Combs, (850)414-4817. 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: [FDOT.gov/rail-transit-listening](http://FDOT.gov/rail-transit-listening).



**BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND**

The Florida Department of Environmental Protection, Office of Resilience and Coastal Protection announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, April 14, 2022, 6:00 p.m.

PLACE: Lower Keys Chamber of Commerce, 31020 Overseas Highway, Big Pine Key, FL 33043

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Department of Environmental Protection's Office of Resilience and Coastal Protection is seeking public input prior to developing an update of the Coupon Bight Aquatic Preserve Management Plan. Information about Coupon Bight Aquatic Preserve is available at <https://floridadep.gov/rcp/aquatic-preserve/locations/coupon-bight-aquatic-preserve>.

A copy of the agenda may be obtained by contacting: Aquatic Preserve Manager, Nicholas Parr at [Nicholas.Parr@FloridaDEP.gov](mailto:Nicholas.Parr@FloridaDEP.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 48 hours before the workshop/meeting by contacting: Nicholas Parr at [Nicholas.Parr@FloridaDEP.gov](mailto:Nicholas.Parr@FloridaDEP.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).

**REGIONAL PLANNING COUNCILS**

**Central Florida Regional Planning Council**

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

DATE AND TIME: April 13, 2022, 9:30 a.m.

PLACE: Hardee County Agri-Civic Center 515 Civic Center Drive Wauchula, FL, 33873

GENERAL SUBJECT MATTER TO BE CONSIDERED: Regular meeting of the Central Florida Regional Planning Council (CFRPC) and/or its subcommittees.

A copy of the agenda may be obtained by contacting: April Dasilva, Program Coordinator, [adasilva@cfrpc.org](mailto:adasilva@cfrpc.org), 1(863)534-7130, ext. 129.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 3 days before the workshop/meeting by contacting: April Dasilva, Administrative Program Coordinator, [adasilva@cfrpc.org](mailto:adasilva@cfrpc.org), 1(863)534-7130, ext. 129. 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: April Dasilva, Administrative Program Coordinator, [adasilva@cfrpc.org](mailto:adasilva@cfrpc.org), 1(863)534-7130, ext. 129.

**DEPARTMENT OF ENVIRONMENTAL PROTECTION**

**Division of Recreation and Parks**

The Statewide Comprehensive Outdoor Recreation Planning Workgroup announces a public meeting to which all persons are invited.

DATE AND TIME: April 15, 2022, 1:00 p.m.

PLACE: Carr Building Room 170, 3800 Commonwealth Boulevard, Tallahassee, FL 32399, or join virtually through Zoom, Meeting ID: 822 0617 8277 Passcode: 059925

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Statewide Comprehensive Outdoor Recreation Planning Workgroup will meet to conduct general business. The workgroup will discuss implementation strategies for the 2023 Statewide Comprehensive Outdoor Recreation Plan (SCORP). The workgroup will also discuss statewide health goals that are relevant to the SCORP. The workgroup will discuss outreach initiatives for the 2023 SCORP.

A copy of the agenda may be obtained by contacting: Mikayla Panariello, Office of Greenways and Trails, Division of Recreation and Parks, Florida Department of Environmental Protection, 3800 Commonwealth Boulevard MS795, Tallahassee, FL 32399, [Mikayla.Panariello@floridadep.gov](mailto:Mikayla.Panariello@floridadep.gov), (850)245-3069.

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: Mikayla Panariello, Office of Greenways and Trails, Division of Recreation and Parks, Florida Department of Environmental Protection, 3800 Commonwealth Boulevard MS795, Tallahassee, FL 32399, [Mikayla.Panariello@floridadep.gov](mailto:Mikayla.Panariello@floridadep.gov), (850)245-3069. 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 HEALTH**

**Board of Clinical Laboratory Personnel**

The Board of Clinical Laboratory Personnel announces a telephone conference call to which all persons are invited.

DATE AND TIME: May 6, 2022, 9:00 a.m.

PLACE: Hilton Garden Inn; 11400 Marbella Palm court; Orlando, FL.32836

GENERAL SUBJECT MATTER TO BE CONSIDERED: General board business to include licensure.

A copy of the agenda may be obtained by contacting: <https://floridasclinicallabs.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: 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: [MQA.ClinicalLab@flhealth.gov](mailto:MQA.ClinicalLab@flhealth.gov).

**DEPARTMENT OF HEALTH**

**Board of Dentistry**

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

DATE AND TIME: April 5, 2022, 1:00 p.m. ET

PLACE: Cancelled.

GENERAL SUBJECT MATTER TO BE CONSIDERED: This notice will replace notice #25693765. This meeting has been cancelled.

A copy of the agenda may be obtained by contacting: The meeting has been cancelled, no Agenda is available.

**FISH AND WILDLIFE CONSERVATION COMMISSION**

**Freshwater Fish and Wildlife**

**RULE NO.: RULE TITLE:**

68A-6.003 Permit Requirements and Exceptions

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

DATE AND TIME: Monday, April 11, 2022, 10:00 a.m. – no later than 5:00 p.m. ET

PLACE: Hilton UF Conference Center, 1714 SW 34th Street, Gainesville, FL 32607

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Commission announces an amendment to the Notice of Hearing announced in the February 25, 2022 (Vol. 48, No. 39) Florida Administrative Register, to specify the time during which speaker registration will take place (10:00 a.m. – 12:30 p.m.) and specifying that the meeting will last as long as there are registered speakers presenting, but no later than 5:00 p.m.

The Commission is considering proposed amendments to Rule 68A-6.003, F.A.C., addressing the disposition of facilities and captive wildlife during and after license revocation and renewal denial actions.

A copy of the agenda may be obtained by contacting: Kelly Smith, Florida Fish and Wildlife Conservation Commission,

Division of Law Enforcement, Captive Wildlife Section, 620 South Meridian Street, Tallahassee, FL 32399-1600, [Kelly.Smith@myfwc.com](mailto:Kelly.Smith@myfwc.com), or may be accessed at <https://myfwc.com/license/captive-wildlife/announcements/>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 3 days before the workshop/meeting by contacting: Major Grant Burton, 620 S. Meridian St., Tallahassee, FL 32399-1600, (850)488-6253, email: [Grant.Burton@myfwc.com](mailto:Grant.Burton@myfwc.com). If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

For more information, you may contact: [Grant.Burton@myfwc.com](mailto:Grant.Burton@myfwc.com).

**DEPARTMENT OF FINANCIAL SERVICES**

**Division of State Fire Marshal**

The Fire and Emergency Incident Information System Technical Advisory Panel (FFIRS) announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, April 21, 2022, 1:00 p.m.

PLACE: Conference Call: 1(877)309-2073, Meeting ID: 436-444-869

GENERAL SUBJECT MATTER TO BE CONSIDERED: Regular meeting. Topics to include but not limited to a Division, FFIRS and EMS update.

A copy of the agenda may be obtained by contacting: [MaryAnn.Benson@MyFloridaCFO.com](mailto:MaryAnn.Benson@MyFloridaCFO.com).

**DEPARTMENT OF FINANCIAL SERVICES**

**Division of State Fire Marshal**

The Firefighters Employment, Standards, and Training Council (FFESTC) announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, April 21, 2022, ten minutes after adjournment of FFIRS meeting which begins at 1:00 p.m.

PLACE: Conference Call: 1(877)309-2073, Meeting ID: 436-444-869

GENERAL SUBJECT MATTER TO BE CONSIDERED: Regular meeting. Topics to include but not limited to a Division and Bureau update.

A copy of the agenda may be obtained by contacting: [MaryAnn.Benson@MyFloridaCFO.com](mailto:MaryAnn.Benson@MyFloridaCFO.com).

ATKINS - LAKE CITY

The Department of Transportation District 2 announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, April 7, 2022, 4:30 p.m. – 6:00 p.m.

PLACE: FDOT Jacksonville Urban Office, Training Building, 2198 Edison Avenue Jacksonville, Florida 32204, online at [NFLroads.com/VPH](http://NFLroads.com/VPH) or by phone at (562)247-8422, access code 519-704-218

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Department of Transportation (FDOT) invites you to a hybrid public hearing to discuss Financial Project Number 445343-1. As part of an upcoming resurfacing project, FDOT is considering installation of a directional median opening and a section of raised median on Emerson Street just east of Philips Highway (U.S. 1). This median modification will improve safety by reducing the incidence of angle and left turn crashes. Public hearing documents, displays and other materials are available for review online at [www.nflroads.com/VPH](http://www.nflroads.com/VPH).

The hearing will begin with an open house from 4:30 p.m. – 6:00 p.m., followed by a formal public comment period at 6:00 p.m. Public participation is sought without regard to race, color, religion, sex, age, national origin, disability or family status.

A copy of the agenda may be obtained by contacting: Will Lyons, Florida Department of Transportation District 2, 2198 Edison Avenue, Jacksonville, FL 32204, (904)360-5574 or [Will.Lyons@dot.state.fl.us](mailto:Will.Lyons@dot.state.fl.us).

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 7 days before the workshop/meeting by contacting: Sara Pleasants, (904)831-3368 or [sara.pleasants@dot.state.fl.us](mailto:sara.pleasants@dot.state.fl.us). If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

END HUMAN TRAFFICKING, INC.

The Florida Alliance to End Human Trafficking (End Human Trafficking, Inc.) announces a public meeting to which all persons are invited.

DATE AND TIME: April 11, 2022, 9:00 a.m.

PLACE: Marriott West Palm Beach, 1001 Okeechobee Blvd.

GENERAL SUBJECT MATTER TO BE CONSIDERED: General Business

A copy of the agenda may be obtained by contacting: [Erin@FloridaAllianceEndHT.com](mailto:Erin@FloridaAllianceEndHT.com).

Section VII  
Notice of Petitions and Dispositions  
Regarding Declaratory Statements

DEPARTMENT OF HEALTH

Board of Nursing

NOTICE IS HEREBY GIVEN that the Board of Nursing has received the petition for declaratory statement from Rebecca Spencer, LPN, on February 9, 2022. The petition seeks the agency's opinion as to the applicability of subsection 464.003(18), F.S., as it applies to the petitioner.

The Petitioner seeks a Declaratory Statement from the Board as to whether it is within the scope of practice for a Florida Licensed Practical Nurse to do initial assessments or triaging of patients/clients. Except for good cause shown, motions for leave to intervene must be filed within 21 days after the publication of this notice.

A copy of the Petition for Declaratory Statement may be obtained by contacting: Joe R. Baker, Jr., Executive Director, Board of Nursing, 4052 Bald Cypress Way, Bin #C02, Tallahassee, Florida 32399, [info@floridasnursing.gov](mailto:info@floridasnursing.gov), or by telephone at (850)245-4125.

DEPARTMENT OF FINANCIAL SERVICES

Finance

NOTICE IS HEREBY GIVEN that the Florida Office of Financial Regulation has issued an order disposing of the petition for declaratory statement filed by Metro Home LLC and US Metro Bank on January 3, 2022. The following is a summary of the agency's disposition of the petition:

On 3/30/2022, a Final Order on the Petition was issued. The Office determined that Petitioner is exempt from licensure under chapter 494, Florida Statutes, as it is a subsidiary owned and controlled by a depository institution which is regulated by the Federal Deposit Insurance Corporation. \*\*The original petition was published January 5, 2022 in the Florida Administrative Register Volume 48, Number 3.

A copy of the Order Disposing of the Petition for Declaratory Statement may be obtained by contacting: Agency Clerk, Office of Financial Regulation, P.O. Box 8050, Tallahassee, Florida 32314-8050, (850)410-9889, [Agency.Clerk@flofr.gov](mailto:Agency.Clerk@flofr.gov).

Please refer all comments to: Agency Clerk, Office of Financial Regulation, P.O. Box 8050, Tallahassee, Florida 32314-8050, (850)410-9889, [Agency.Clerk@flofr.gov](mailto:Agency.Clerk@flofr.gov).

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

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

SOUTH MARION REAL ESTATE HOLDINGS, LLC D/B/A OXFORD DOWNS and DAROLD R. DONNELLY, v.

THE DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION, DIVISION OF PARI-MUTUEL WAGERING;

Respondent.

CASE NO.: 22-0968; RULE NO.: 61D-11.005

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**

NONE

**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, March 24, 2022 and 3:00 p.m., Wednesday, March 30, 2022.

Rule No.	File Date	Effective Date
1S-2.037	3/24/2022	4/13/2022
2A-9.004	3/28/2022	4/17/2022
61G4-15.0021	3/24/2022	4/13/2022
61G4-15.006	3/24/2022	4/13/2022
61G20-2.003	3/25/2022	4/14/2022
64B7-24.021	3/28/2022	4/17/2022
64B7-26.005	3/28/2022	4/17/2022
64B7-28.008	3/28/2022	4/17/2022
64B7-30.001	3/28/2022	4/17/2022
64B13-4.006	3/24/2022	4/13/2022
64B13-15.0065	3/24/2022	4/13/2022
64B13-18.002	3/24/2022	4/13/2022
68B-31.003	3/28/2022	5/1/2022
68B-31.0035	3/28/2022	5/1/2022
68B-31.006	3/28/2022	5/1/2022
68B-31.007	3/28/2022	5/1/2022
68B-31.008	3/28/2022	5/1/2022
68B-31.009	3/28/2022	5/1/2022
68B-31.017	3/28/2022	5/1/2022
68B-31.018	3/28/2022	5/1/2022
<b>LIST OF RULES AWAITING LEGISLATIVE APPROVAL SECTIONS 120.541(3), 373.139(7) AND/OR 373.1391(6), FLORIDA STATUTES</b>		
Rule No.	File Date	Effective Date
5K-4.020	12/10/2021	**/**/****
5K-4.035	12/10/2021	**/**/****
5K-4.045	12/10/2021	**/**/****
60FF1-5.009	7/21/2016	**/**/****
60P-1.003	12/8/2021	**/**/****
60P2.002	11/5/2019	**/**/****
60P-2.003	11/5/2019	**/**/****
62-600.405	11/16/2021	**/**/****
62-600.705	11/16/2021	**/**/****
62-600.720	11/16/2021	**/**/****
64B8-10.003	12/9/2015	**/**/****
69L-7.020	10/22/2021	**/**/****

DEPARTMENT OF TRANSPORTATION  
 NOTICE OF EXTENSION UNDER SECTION 120.74(5),  
 FLORIDA STATUTES  
 RULE NOS.:RULE

TITLES:  
 14-22.0041 Procedure for Qualification and Issuance of  
 Certificate of Qualification  
 14-22.005 Period of Validity of Qualification  
 14-22.006 Current Capacity Rating

In accordance with subsection 120.74(5), F.S., the Department of Transportation (“Department”) extends the April 1 deadline to publish Notice of Proposed Rule for rules required by Chapter 2021-188, s.10, Laws of Florida. The Department published a related Notice of Rule Development in Vol. 47, No. 210, of the Florida Administrative Register on October 29, 2021. The Department needs additional time to further develop and solicit public comment on the rule associated with this rulemaking effort.

DEPARTMENT OF TRANSPORTATION  
 NOTICE OF EXTENSION UNDER SECTION 120.74(5),  
 FLORIDA STATUTES  
 RULE NO.: RULE

TITLE:  
 14-120.001 Personal Delivery Devices

In accordance with subsection 120.74(5), F.S., the Department of Transportation (“Department”) extends the April 1 deadline to publish Notice of Proposed Rule for rules required by Chapter 2021-233, s.1, Laws of Florida. The Department published a related Notice of Rule Development in Vol. 47, No. 210, of the Florida Administrative Register on October 28, 2021. The Department needs additional time to further develop and solicit public comment on the rule associated with this rulemaking effort.

DEPARTMENT OF TRANSPORTATION  
 NOTICE OF EXTENSION UNDER SECTION 120.74(5),  
 FLORIDA STATUTES  
 RULE NO.: RULE

TITLE:  
 14-121.001 Airport Zoning and Airspace Protection

In accordance with subsection 120.74(5), F.S., the Department of Transportation (“Department”) extends the April 1 deadline to publish Notice of Proposed Rule for rules required by Chapter 2021-186, s.10, Laws of Florida. The Department published a related Notice of Rule Development in Vol. 47, No. 210, of the Florida Administrative Register on October 28, 2021. The Department needs additional time to further develop and solicit public comment on the rule associated with this rulemaking effort.

DEPARTMENT OF TRANSPORTATION  
 NOTICE OF EXTENSION UNDER SECTION 120.74(5),  
 FLORIDA STATUTES  
 RULE NO.: RULE TITLE:

14-60.012 Diesel Exhaust Fluid Safety Mitigation and Exclusion Plan Form

In accordance with subsection 120.74(5), F.S., the Department of Transportation (“Department”) extends the April 1 deadline to publish Notice of Proposed Rule for rules required by Chapter 2021-61, s. 1, Laws of Florida. The Department published a related Notice of Rule Development in Vol. 47, No. 210, of the Florida Administrative Register on October 28, 2021. The Department needs additional time to further develop and solicit public comment on the rule associated with this rulemaking effort.

DEPARTMENT OF TRANSPORTATION  
 Commercial Motor Vehicle Review Board  
 NOTICE OF EXTENSION UNDER SECTION 120.74(5),  
 FLORIDA STATUTES  
 RULE NO.: RULE TITLE:

14A-1.004 Meetings of the Commercial Motor Vehicle Review Board

In accordance with subsection 120.74(5), F.S., the Department of Transportation (“Department”) extends the April 1 deadline to publish Notice of Proposed Rule for rules required by Chapter 2021-186, s. 8, Laws of Florida. The Department published a related Notice of Rule Development in Vol. 47, No. 210, of the Florida Administrative Register on October 28, 2021. The Department needs additional time to further develop and solicit public comment on the rule associated with this rulemaking effort.

WATER MANAGEMENT DISTRICTS  
 St. Johns River Water Management District  
 Notice of Extension of Regulatory Plan Deadlines  
 RULE NO.: RULE TITLE:

40C-4.091 Publications Incorporated by Reference  
 The St. Johns River Water Management District (SJRWMD) hereby provides notice of extension of the deadline set forth in subsection 120.74(5), Fla. Stat., requiring publication of a Notice of Proposed Rule by April 1 for Rule 40C-4.091, which was listed on SJRWMD’s 2021-2022 Regulatory Plan.

(a) Concise statement identifying issues causing the delay in rulemaking:

As required by paragraph 373.4131(6)(a), F.S. (2020), by January 1, 2021, the Florida Department of Environmental Protection (Department), in conjunction with the water managements districts, must begin rulemaking to update the environmental resource permitting stormwater design and operation regulations using the most recent scientific information available. To date, the Department has held thirteen Technical Advisory Committee (TAC) meetings to provide a forum for engaging the public on the technical aspects of this rulemaking effort. The Department and SJRWMD anticipate holding rule workshops to discuss proposed rule

language. After proposed rule language is finalized, SJRWMD will request authorization from its governing board to publish a Notice of Proposed Rule.

(b) Applicable notice as published in the Florida Administrative Register:

Notice of Rule Development for Rule 40C-4.091 was published in the FAR on December 14, 2020, (Vol. 46, No. 241).

Expiration

Pursuant to subsection 120.74(5), Fla. Stat., this extension expires on October 1, 2022.

DEPARTMENT OF ENVIRONMENTAL PROTECTION  
NOTICE OF EXTENSION UNDER SUBSECTION  
120.74(5), FLORIDA STATUTES

RULE NOS.:RULE TITLES:

- 62-41.400 Outstanding Florida Springs, Scope of Rule
- 62-41.401 Outstanding Florida Springs, Conditions for Issuance of Permits
- 62-41.402 Outstanding Florida Springs, Uniform Definition of Harmful to the Water Resources of the Area

In accordance with subsection 120.74(5), F.S., the Department extends the April 1 deadline to publish Notice of Proposed Rule for Rules 62-41.400 through 62-41.402 relating Outstanding Florida Springs as set forth in 2016-1, Laws of Florida. Notice of Rule Development was published on November 1, 2016, in Vol. 42, No. 213 of the Florida Administrative Register. The Department needs additional time to further develop and solicit public comment on the rules associated with this rulemaking effort.

DEPARTMENT OF ENVIRONMENTAL PROTECTION  
NOTICE OF EXTENSION UNDER SECTION 120.74(5),  
FLORIDA STATUTES

RULE NOS.:RULE TITLES:

- 62-330.010 Purpose and Implementation
- 62-330.050 Procedures for Review and Agency Action on Exemption Requests
- 62-330.052 General Permits — General
- 62-330.055 Conceptual Approval Permits for Urban Infill or Redevelopment
- 62-330.301 Conditions for Issuance of Individual and Conceptual Approval Permits
- 62-330.310 Operation and Maintenance
- 62-330.311 Inspections and Reporting
- 62-330.350 General Conditions for Individual Permits
- 62-330.351 General Conditions for Conceptual Approval Permits
- 62-330.405 General Conditions for All General Permits

The Department of Environmental Protection (Department) hereby provides notice of extension of the deadline set forth in subsection 120.74(5), Fla. Stat., requiring publication of a Notice of Proposed Rule by April 1 for certain rules listed on

the Department’s 2021-2022 Regulatory Plan. More specifically, the deadline for publication of a Notice of Proposed Rule is extended for the above listed rule numbers.

(a) Concise statement identifying issues causing the delay in rulemaking:

As required by paragraph 373.4131(6)(a), F.S. (2020), by January 1, 2021, the Department, in conjunction with the water managements districts, must begin rulemaking to update the environmental resource permitting stormwater design and operation regulations using the most recent scientific information available. To date, the Department has held thirteen Technical Advisory Committee (TAC) meetings to provide a forum for engaging the public on the technical aspects of this rulemaking effort. The Department anticipates holding rule workshops to discuss proposed rule language. The Department will publish a Notice of Proposed Rule once that rule language is finalized. Water management district staff will request authorization from their respective governing boards to publish a Notice of Proposed Rule at that time.

(b) Applicable notice as published in the Florida Administrative Register:

Notice of Rule Development for the rule numbers listed above was published in the FAR on November 19, 2020, (Vol. 46, No. 226).

Expiration

Pursuant to subsection 120.74(5), Fla. Stat., this extension expires on October 1, 2022.

DEPARTMENT OF ENVIRONMENTAL PROTECTION  
NOTICE OF EXTENSION UNDER SECTION 120.74(5),  
FLORIDA STATUTES

RULE NO.: RULE TITLE:

- 62-4.600 Public Notice of Pollution

In accordance with subsection 120.74(5), F.S., the Department extends the April 1 deadline to publish the Notice of Proposed Rule for Chapter 62-4.600, F.A.C., Public Notice of Pollution. A Notice of Rule Development for Rule 62-4.600, F.A.C., was published in the Florida Administrative Register on November 1, 2017, Vol. 43/212. The Department is evaluating public comments received about the draft rule language and considering any necessary changes based on that public input.

DEPARTMENT OF ENVIRONMENTAL PROTECTION  
NOTICE OF EXTENSION UNDER SECTION 120.74(5),  
FLORIDA STATUTES

RULE NOS.:RULE TITLES:

- 62-550.200 Definitions for Public Water Systems
- 62-550.300 Application of Quality Standards to Public Water Systems
- 62-550.315 Primary Drinking Water Standards: Treatment Technique Requirements

- 62-550.500 General Monitoring and Compliance Measurement Requirements for Contaminants and Disinfectant Residuals
- 62-550.512 Nitrate and Nitrite Monitoring Requirements
- 62-550.513 Inorganic Contaminants Monitoring Requirements
- 62-550.515 Volatile Organic Contaminants Monitoring Requirements
- 62-550.517 Physical Characteristics Monitoring Requirements
- 62-550.518 Microbiological Monitoring Requirements
- 62-550.520 Secondary Contaminants Monitoring Requirements
- 62-550.521 Unregulated Contaminants Monitoring Requirements
- 62-550.540 Monitoring of Consecutive Public Water Systems
- 62-550.817 Additional Requirements for Subpart H Water Systems
- 62-550.824 Consumer Confidence Reports
- 62-550.828 Ground Water Rule

In accordance with subsection 120.74(5), F.S., the Department extends the April 1 deadline to publish the Notice of Proposed Rule for Chapter 62-550, F.A.C. A Notice of Rule Development was published in the Florida Administrative Register on December 21, 2020, Vol. 46/246. A Rule Development workshop was held on June 2, 2021. The Department is evaluating public comments received about the draft rule language and considering any necessary changes based on that public input.

DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 NOTICE OF EXTENSION UNDER SECTION 120.74(5),  
 FLORIDA STATUTES

RULE NOS.:RULE TITLES:

- 62-555.310 Source and Siting Requirements for Public Water Systems
- 62-555.314 Location of Public Water System Mains
- 62-555.316 Public Water System Utilizing Direct or Indirect Potable Reuse
- 62-555.317 Engineering Report and Source Water Evaluation for Potable Reuse
- 62-555.318 Pilot Testing Program for Potable Reuse
- 62-555.320 Design and Construction of Public Water Systems
- 62-555.350 Operation and Maintenance of Public Water Systems
- 62-555.520 Applying for Public Water System Construction Permits

In accordance with subsection 120.74(5), F.S., the Department extends the April 1 deadline to publish the Notice of Proposed Rule for Chapter 62-555, F.A.C. A Notice of Rule Development was published in the Florida Administrative Register on June

28, 2021, Vol. 47/124. The Department is evaluating public comments received about the draft rule language and considering any necessary changes based on that public input.

DEPARTMENT OF ENVIRONMENTAL PROTECTION  
 NOTICE OF EXTENSION UNDER SECTION 120.74(5),  
 FLORIDA STATUTES

RULE NOS.:RULE TITLES:

- 62-6.001 General
- 62-6.002 Definitions
- 62-6.003 Permits
- 62-6.004 Application for System Construction Permit
- 62-6.005 Location and Installation
- 62-6.006 Site Evaluation Criteria
- 62-6.008 System Size Determinations
- 62-6.009 Alternative Systems
- 62-6.010 Septage and Food Establishment Sludge
- 62-6.0101 Portable Restrooms and Portable or Stationary Holding Tanks
- 62-6.011 Abandonment of Systems
- 62-6.012 Standards for the Construction, Operation, and Maintenance of Aerobic Treatment Units
- 62-6.013 Construction Materials and Standards for Treatment Receptacles
- 62-6.014 Construction Standards for Drainfield Systems
- 62-6.015 Permitting and Construction of Repairs
- 62-6.0151 Product Composition
- 62-6.0152 Innovative Systems
- 62-6.017 Definitions
- 62-6.018 System Location, Design and Maintenance Criteria
- 62-6.0181 System Repair and Cesspit and Undocumented System Replacement
- 62-6.0182 Coordinated Permitting
- 62-6.019 Requirements for Registration
- 62-6.020 Master Septic Tank Contractors
- 62-6.021 Issuance of Registration Certificates and Renewal
- 62-6.022 Standards of Practice and Disciplinary Guidelines
- 62-6.023 Certification of Partnerships and Corporations
- 62-6.025 Definitions
- 62-6.026 Applications for Innovative System Permits and System Construction Permits
- 62-6.027 Permits
- 62-6.028 Location and Installation
- 62-6.029 Monitoring
- 62-6.0295 Innovative System Reclassification
- 62-6.030 Fees

The Department of Environmental Protection (Department) hereby provides notice of extension of the deadline set forth in subsection 120.74(5), F.S., requiring publication of a Notice of Proposed Rule by April 1 for certain rules listed on the

Department’s 2021-2022 Regulatory Plan. More specifically, the deadline for publication of a Notice of Proposed Rule is extended for the above listed rule numbers.

(a) Concise statement identifying issues causing the delay in rulemaking:

As required by the Clean Waterways Act, SB 712, Chapter 2020-150, amending 381.0065, F.S., the Department must adopt rules relating to the onsite sewage treatment and disposal systems (OSTDS) regulation, the OSTDS remediation plans developed pursuant to s. 403.067(7)(a)9.b., F.S., and recommendations from the OSTDS Technical Advisory Committee (TAC) established pursuant to 381.00652, F.S. The TAC met six times during the year, 2021 and during these meetings subject matter experts from the Department and other organizations provided information to TAC members about the OSTDS program, nitrogen-removal technology, and technology approval processes. The TAC submitted its recommendation report in December 2021 to the Governor, the President of the Senate, and the Speaker of the House of Representatives. The Department is considering the TAC recommendations, and the public comments received regarding the draft rule language and will publish a Notice of Proposed Rule once rule language is finalized.

(b) Applicable notice as published in the Florida Administrative Register:

A Notice of Rule Development for Rule 62-6, F.A.C., was published in the Florida Administrative Register on December 20, 2021, Vol. 47/244.

Expiration

Pursuant to subsection 120.74(5), F.S., this extension expires on October 1, 2022.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Division of Resource Management

NOTICE OF EXTENSION UNDER SECTION 120.74(5), FLORIDA STATUTES

In accordance with subsection 120.74(5), F.S., the Department of Environmental Protection (Department) extends the April 1 deadline to publish Notice of Proposed Rule for rules required by 2013-205, Laws of Florida, regarding natural gas storage facilities. The Department is continuing its technical research and review related to Florida specific issues for facilities covered by this law.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Office of the Secretary

Florida State Clearinghouse

The state is coordinating reviews of federal activities and federally funded projects as required by subsection 403.061(42), F.S. This includes Outer Continental Shelf activities and other actions subject to federal consistency review under the Florida Coastal Management Program. A list

of projects, comments and deadlines, and the address for providing comments, are available at: <https://fldep.dep.state.fl.us/clearinghouse/>. For information, call (850)717-9076. This public notice fulfills the requirements of 15 CFR 930.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Office of the Secretary

NOTICE OF EXTENSION UNDER SECTION 120.74(5), FLORIDA STATUTES

RULE NOS.:RULE TITLES:

62S-8.001 Purpose

62S-8.002 Definitions

62S-8.003 Project Scoring Criteria

In accordance with subsection 120.74(5), F.S., the Department extends the April 1 deadline to publish a Notice of Proposed Rule for Chapter 62S-8, Statewide Flooding and Sea Level Rise Resilience Plan. A Notice of Rule Development for Chapter 62S-8 was published in the Florida Administrative Register on February 17, 2022, Vol. 48/33. A Rule Development Workshop regarding the preliminary draft text of Chapter 62S-8 was held on March 17, 2022. The Department is evaluating public comments received about the draft rule language and considering any necessary changes based on that public input.

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.