

Section I Notice of Development of Proposed Rules and Negotiated Rulemaking

NONE

Section II Proposed Rules

DEPARTMENT OF EDUCATION

State Board of Education

RULE NO.: 6A-1.0014 RULE TITLE: Comprehensive Management Information System

PURPOSE AND EFFECT: To revise existing requirements of the statewide comprehensive management system to implement changes required by school districts and to change state reporting and local recordkeeping procedures for state and/or federal programs as described in the updated FDOE Information Database Requirements. The rule also adopts the updated FDOE Information Database Requirements: Volume I - Automated Student Information System, 2025-2026 and Volume II - Automated Staff Information System, 2025-2026. The effect maintains compatibility among state and local information systems' components. The statewide comprehensive management information system provides data on which the measurement of school improvement and accountability is based.

SUMMARY: This amendment updates the incorporated FDOE Information Database Requirements documents. These documents describe the data elements, procedures and timelines for state reporting, local recordkeeping and statewide records transfer to be implemented by each school district and the department within the statewide comprehensive management information system.

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 agency has determined that the proposed rule is not expected to require legislative ratification. Based on past

agency experience with adjusting reporting requirements for school districts in the Comprehensive Management Information System, the adverse impact or regulatory cost, if any, do not exceed, nor would be expected to exceed, any one of the economic analysis criteria set forth in Section 120.541(2)(a), F.S., because the proposed rule is anticipated to be implemented with existing staff and technology.

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: 1001.02(1), (2)(n), 1002.22(3)(a), 1008.385(3), 1008.386(3), 1008.41(2), F.S.

LAW IMPLEMENTED: 1002.22, 1002.221, 1002.222, 1002.225, 1008.385(2), 1008.386, 1008.41(2), F.S.

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

DATE AND TIME: November 13, 2025, 9:00 a.m.

PLACE: Wakulla County School District, 69 Arran Rd, Crawfordville, FL 32327.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Shawna Reid, Executive Staff Director, Division of Technology and Innovation, (850)245-9070 or Shawna.Reid@fldoe.org.

THE FULL TEXT OF THE PROPOSED RULE IS:

6A-1.0014 Comprehensive Management Information System.

(1) No change.

(2) The data elements, procedures and timelines for state reporting, local recordkeeping and statewide records transfer to be implemented by each school district and the department within its automated information system component as prescribed in the publications entitled "FDOE Information Database Requirements: Volume I – Automated Student Information System, 2025-26 ~~2024-25~~ ^{updated} (<http://www.flrules.org/Gateway/reference.asp?No=Ref-1881047252>)," "FDOE Information Database Requirements: Volume II – Automated Staff Information System, 2025-26 ~~2024-25~~ (<http://www.flrules.org/Gateway/reference.asp?No=Ref-1881147253>)," and "FDOE Information Database Requirements: Volume III – Automated Finance Information System, 1995." These publications which include the department procedures for the security and privacy of school district student and staff records collected and maintained at the state level, are hereby incorporated by reference and made a part of this rule. Copies of these publications may be obtained from the Bureau of PK-12 Education Information Services, Florida Department of Education, 325 West Gaines Street, Suite 844, Tallahassee, Florida 32399.

Rulemaking Authority 1001.02(1), (2)(n), 1002.22(3)(a), 1008.385(3), 1008.386(4), 1008.41(2) FS. Law Implemented 1002.22, 1002.221, 1002.222, 1002.225, 1008.385(2), 1008.386, 1008.41(2) FS. History—New 2-19-87, Amended 12-21-87, 12-13-88, 3-25-90, 3-24-91, 3-17-92, 12-23-92, 2-16-94, 3-21-95, 7-3-96, 5-20-97, 10-13-98, 10-18-99, 10-17-00, 5-19-03, 7-20-04, 4-21-05, 3-1-07, 3-24-08, 11-26-08, 12-15-09, 2-1-11, 1-16-12, 3-26-13, 12-23-14, 9-30-15, 10-30-16, 4-30-18, 6-25-19, 7-14-21, 11-23-21, 11-22-22, 1-17-23, 11-21-23, 12-24-24.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Andre Smith

NAME OF AGENCY HEAD WHO APPROVED THE
PROPOSED RULE: Anastasios Kamoutsas

DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: October 9, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: September 17, 2025

DEPARTMENT OF REVENUE

RULE NOS.: RULE TITLES:

12-24.002 Definitions

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

12-24.011 Public Use Forms

PURPOSE AND EFFECT: Part III, Aviation Fuel, Chapter 206, F.S., is repealed by section 27, Ch. 205-208, L.O.F., effective January 1, 2026, repealing the tax on aviation fuel.

The purpose of the proposed amendments to Rule 12-24.002, F.A.C. (Definitions), is to reflect the repeal of the tax and to reflect the updated title of the prepaid wireless fee.

The purpose of the proposed amendments to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), is to reflect the repeal of the tax on aviation fuel, to clarify the electronic filing requirements for consolidated sales and use tax and the prepaid wireless fee return, clarify the filing requirements for fuel tax dealers, and clarify how the Department will notify taxpayers who initially meet requirements to pay tax or to file tax returns by electronic means.

The purpose of the proposed amendments to Rule 12-24.011, F.A.C. (Public Use Forms), is to certify the application used to enroll in the Department's eServices and update the information on how to obtain copies of forms from the Department.

SUMMARY: The proposed amendments to Rule 12-24.002, F.A.C. (Definitions), remove the aviation fuel tax types and updates the title of the prepaid wireless fee.

The proposed amendments to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), provide the requirements for electronic payment and filing of returns for consolidated sales and use tax and consolidated prepaid wireless fee, clarify that fuel dealers must pay taxes and file fuel tax returns as provided in Rule 12B-5.600, F.A.C., and

clarify taxpayers who initially meet requirements to pay tax or to file tax returns by electronic means will be notified at their last known address.

The proposed amendment to Rule 12-24.011, F.A.C. (Public Use Forms), incorporates, by reference form DR-600 used by taxpayers to enroll in the Department's eServices and update the information on how to obtain copies of forms from the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

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

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

LAW IMPLEMENTED: 119.071(5), 202.30, 206.485, 212.08(5)(q), 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: Tuesday, November 4, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-24.002 Definitions.

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

(1) through (19) No change.

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

(a) through (c) No change.

(d) Fuel taxes on motor fuel, diesel fuel, ~~aviation fuel~~, and alternative fuel, including local option taxes;

(e) through (j) No change.

(k) Prepaid wireless ~~E911~~ fee;

(l) through (p) No change.

(21) through (22) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20, 1-1-23, 1-1-26.

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

(1) Any taxpayer subject to the following taxes, surtaxes, surcharges, and fees who has paid that tax, surtax, surcharge, or fee in the prior state fiscal year in an amount of \$5,000 or more must pay the taxes, surtaxes, surcharges, or fees due during the succeeding calendar year by electronic means:

~~(a) Fuel taxes reported on Form DR-182 (Florida Air Carrier Fuel Tax Return, incorporated by reference in Rule 12B-5.150, F.A.C.);~~

(b) through (c) renumbered (a) through (b) No change.

(2)(a) Has paid any one of the following taxes, surtaxes, surcharges, or fees in the prior state fiscal year in an amount of \$5,000 or more:

1. through 7. No chnge.

8. Prepaid wireless ~~E911~~ fees in the aggregate amount of \$5,000 or more for all business locations.

~~(b) Files a consolidated sales and use tax return (Forms DR-15CON and DR-7, incorporated by reference in Rule 12A-1.097, F.A.C.);~~

~~(c) Files a consolidated prepaid wireless E911 fee return.~~

~~(d) Files tax returns to report information for tracking movements of petroleum products on Form DR-309631 (Terminal Supplier Fuel Tax Return), Form DR-309632 (Wholesaler/Importer Fuel Tax Return), or Form DR-309635 (Blender/Retailer of Alternative Fuel Tax Return). Forms DR-309631, DR-309632, and DR-309635 are incorporated by reference in Rule 12B-5.150, F.A.C.~~

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

(3) The following taxpayers must pay taxes, surtaxes, surcharges, and fees and file tax returns by electronic means when the taxpayer:

(a) Files a consolidated sales and use tax return (forms DR-15CON and DR-7, incorporated by reference in Rule 12A-1.097, F.A.C.).

(b) Files a consolidated prepaid wireless fee return.

~~(4)(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.

~~(5)(4)(a) Any licensed fuel dealer required to~~ Any licensed fuel dealer required to ~~report information used by the Department to track the movement of fuel for tracking movements of petroleum products within Florida must pay taxes and file information and tax returns by electronic means as provided in Rule 12B-5.600, F.A.C. are required to file Form DR-309636 (Terminal Operator Information Return), Form DR-309637 (Petroleum Carrier Information Return), and Form DR-309638 (Exporter Fuel Tax Return) by electronic means with the Department. Forms DR-309636, DR-309637, and DR-309638 are incorporated by reference in Rule 12B-5.150, F.A.C.~~

~~(6)(b)~~ Any corporation with assets of \$10 million or more and that files at least 250 federal tax returns annually with the Internal Revenue Service is required to file its federal income tax returns and its Florida corporate income tax returns using the Internal Revenue Service e-File program. Any corporation that paid \$5,000 or more in corporate income/emergency excise tax in the prior state fiscal year must file its Florida corporate income/franchise tax return using the Internal Revenue Service e-File program.

~~(7)(5)~~ No Change.

~~(8)(6)(a)~~ All taxpayers required to pay taxes or fees or to ~~and/or~~ file tax returns by electronic means must participate for the entire calendar year. Taxpayers must continue to participate in subsequent calendar years until such time that the taxpayer

no longer meets the electronic filing and reporting requirements of this rule for an entire state fiscal year.

(b) The Department will notify taxpayers who initially meet the requirements to participate ~~on the basis of prior state fiscal year tax payments~~ at their last address of record. Once notified of this requirement, the taxpayer must transmit by electronic means all payments and ~~and/or~~ returns for that tax type as provided in this rule.

PROPOSED EFFECTIVE DATE: January 1, 2026

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, 5-23-22, 1-1-23, 1-1-26.

12-24.011 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department for the purposes of the Department's eServices and are hereby incorporated by reference in this rule.

(b) Copies of the forms may be obtained, without cost, by ~~one or more of the following methods:~~ 1) downloading the form from the Department's website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center or,~~ 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, (800)955-8770 (Voice) and (800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) DR-600	Enrollment and Authorization for eServices e-Services (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18767 05070)	<u>01/26</u> 05/13
(3) through (5) No change.		

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 6-1-09, Amended 6-28-10, 6-6-11, 5-9-13, 2-17-15, 7-28-15, 1-10-17, 1-1-24, 1-1-26.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 30, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 31, 2025

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-26.008 Public Use Forms

PURPOSE AND EFFECT: Part III, Aviation Fuel, Chapter 206, F.S., is repealed by section 27, Ch. 205-208, L.O.F., effective January 1, 2026, repealing the tax on aviation fuel. The purpose of the proposed amendments to Rule 12-26.008, F.A.C. (Public Use Forms), is to incorporate by reference amendments to instructions to the refund application for refunds of tax paid on aviation fuel purchased prior to January 1, 2026, and used in an aircraft operated by the federal government.

SUMMARY: The proposed amendments to Rule 12-26.008, F.A.C. (Public Use Forms), incorporate by reference amendments to the instructions to the general tax refund application to provide that a refund of tax paid on aviation fuel for use in an aircraft operated by the federal government applies to aviation fuel purchased prior to January 1, 2026.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

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

RULEMAKING AUTHORITY: 213.06(1) FS.

LAW IMPLEMENTED: 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 215.26, 220.725, 220.727, 624.5092, 681.104 FS.

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

DATE AND TIME: Tuesday, November 4, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-26.008 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (6) No change.		
(7) DR-26N	Instructions – Application for Refund (http://www.flrules.org/Gateway/reference.asp?No=Ref-18766-10796)	01/26 07/19
(8) through (10) No change.		

PROPOSED EFFECTIVE DATE : January 1, 2026

Rulemaking Authority 212.08(5)(n)4., (o)4., (p)3.c., (v)5., 213.06(1) FS. Law Implemented 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5)(n), (o), (p), (v), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 213.37, 215.26, 220.725, 220.727, 624.5092, 681.104 FS. History—New 11-14-91, Amended 4-18-93, 10-4-01, 9-28-04, 4-16-18, 1-8-19, 7-8-19, 1-1-24, 1-1-26.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 30, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 31, 2025

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	Public Use Forms
12-29.005	The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
12-29.008	Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule Chapter 12-29, F.A.C. (Multitax Credits), is to update four rules and create one rule and to adopt four new forms to provide for administration of the Home Away From Home Tax Credit and the Rural Community Incentive Program credit created by sections 59, 66, 64, 79, 85, 87, 88, and 89, Ch. 2025-208, L.O.F., effective January 1, 2026.

SUMMARY: SUMMARY: The proposed amendments to Rule 12-29.001, F.A.C. (Scope), provide that the rule chapter includes rules to administer the Home Away From Home Tax Credit program.

The proposed amendments to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), provide the order of the Home Away From Home Tax Credit and the Rural Community Investment Program credit for purposes of calculating the Florida Scholarship Tax Credits program tax credit allowed.

The proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), incorporate, by reference, three new forms used in the administration of the Home Away From Home Tax Credit program and one new form to transfer a Rural Community Investment Program tax credit.

The proposed amendments to Rule 12-29.005, F.A.C. (The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment): (1) provide the order of the Home Away From Home Tax Credit and the Rural Community Investment Program credit for purposes of calculating The New Worlds Reading Initiative program tax credit; and (2) provide an email address for sales and use tax dealers to provide a copy of the certificate of contribution from the program administrator to the Department.

The proposed creation of Rule 12-29.008, F.A.C. (Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment), provides for administration of the program providing: (1) definitions for the program; (2) the taxes for which a credit allocation may be granted under the program; (3) the process and applications

required to apply for an allocation of the tax credit available each state fiscal year under the program; (4) for each tax, the period during which an application for an allocation of the available annual tax credit cap must be submitted; (5) the tax credits and deductions against each tax due that must be deducted to determine the limitation of the child care tax credits available; (6) for each tax, how the tax is to be taken on a tax return; (7) procedures and the required form for corporations to transfer a tax credit in a complete transfer of all assets to another entity or to another member of the same affiliated group of corporations; (8) procedures and the required form to rescind an unused credit allocation; and (9) that the Department will notify the applicant by letter of approval or denial of an application and how to protest a denial of a credit allocation, transfer, or rescindment.

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), 288.062(13), 402.261(7), 402.62(7)(b), 402.63(7)(b), 420.50872(5), 1002.395(12)(b), 1003.485(7)(b) FS.

LAW IMPLEMENTED: 211.0251, 211.0252, 211.0253, 211.0254, 212.1831, 212.1833, 212.1834, 212.1835, 213.053, 213.37, 220.02, 220.1875, 220.1876, 220.1877, 220.18775, 220.1878, 220.19, 288.062, 402.261, 402.62(5), 402.63(5), 420.50872, 561.1211, 561.1212, 561.1213, 561.12135, 561.1214, 624.509(7), 624.51055, 624.51056, 624.51057, 624.51058, 624.51059, 624.5107, 1002.395(5), 1003.485(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: Tuesday, November 4, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-29.001 Scope.

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

(a) through (c) No change.

(f) The Home Away From Home Tax Credit program under Section 402.63, F.S. That program allows taxpayers to receive a credit allocation for contributions made to eligible charitable organizations designated by the Department of Health.

(2) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 332.009, 402.261(7), 402.62(7)(b), 420.50872(5), 1002.395(12)(b), 1003.485(7)(b) F.S. Law Implemented 211.0251, 211.0252, 211.0253, 211.0254, 212.1831, 212.1833, 212.1834, 212.1835, 220.1875, 220.1876, 220.1877, 220.18775, 220.1878, 220.19, 402.261, 402.62(5), 402.63, 420.50872, 561.1211, 561.1212, 561.1213, 561.12135, 561.1214, 624.51055, 624.51056, 624.51057, 624.51058, 624.5107, 1002.395(5), 1003.485(5) FS. History—New 6-6-11, Amended 7-28-15, 1-8-19, 5-23-22, 1-1-24, 2-20-25, 1-1-26.

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

(1) through (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. through d. No change.

e. The amount of the Live Local Program credit under Section 624.51058, F.S.; ~~and~~

f. The amount of Child Care Tax Credits under Section 624.5107, F.S.;

g. The amount of the Home Away From Home Tax Credit under Section 624.51059, F.S.; and

h. The amount of the Rural Community Investment Program credit under Section 288.062, F.S.

2. No change.

(c) through (f) No change.

(6) through (8) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 288.062, 402.261(7), 402.62(7)(b), 402.63, 420.50872(5), 1002.395(12)(b) F.S. Law Implemented 211.0251, 212.1831, 212.1833, 213.37, 220.1875, 220.1877, 220.18775, 288.0001, 288.062, 402.261, 402.62(5), 402.63, 420.50872, 561.1211, 561.12135, 624.509(7), 624.51055, 1002.395(5), (43) FS. History—New 6-6-11, Amended 1-25-12, 7-28-15, 1-8-19, 12-12-19, 5-23-22, 1-1-24, 2-20-25, 1-1-26.

12-29.003 Public Use Forms.

(1)(a) The following application forms and instructions are used by the Department in its administration of the Florida Tax Credit Scholarship program, Strong Families Tax Credit program, The New Worlds Initiative Tax Credit program, ~~and~~ Child Care Tax Credits program, Home Away From Home Tax Credit, and Rural Community Investment Program credit. 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 floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) through (6) No change.		
(7)(a) DR-665000	Home Away From Home Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization (http://www.flrules.org/Gateway/reference.asp?No=Ref-18769)	01/26
(b) DR-	Home Away From Home Tax Credit – Application for Rescindment of Previous Allocation of Tax Credit	01/26

665100	(http://www.flrules.org/Gateway/reference.asp?No=Ref-18770)	
(c) DR-665200	Home Away From Home Tax Credit – Notice of Intent to Transfer a Tax Credit (http://www.flrules.org/Gateway/reference.asp?No=Ref-18771)	01/26
(8) DR-288062	Rural Community Investment Program – Notice of Intent to Transfer a Tax Credit (http://www.flrules.org/Gateway/reference.asp?No=Ref-18768)	01/26

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 288.062, 402.261(7), 402.62(7)(b), 402.63, 420.50872(5), 1002.395(12)(b), 1003.485(7)(b) F.S. Law Implemented 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.37, 220.02, 220.1875, 220.1876, 220.1877, 220.18775, 220.1878, 288.0001, 288.062, 402.261, 402.62(5), 402.63, 420.50872, 561.1211, 561.1212, 561.1213, 561.12135, 624.509(7), 624.51055, 624.51056, 624.51057, 624.51058, 624.51059, 1002.395(5), 1003.485(5) FS. History—New 6-6-11, Amended 1-25-12, 7-28-15, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-24, 2-20-25, 1-1-26.

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

(1) through (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. through c. No change.

d. The amount of the Strong Families Tax Credit under Section 624.51057, F.S., the amount of the Live Local Program credit under Section 624.51058, F.S., the amount of the Child Care Tax Credits Program credit under Section 624.5107, F.S., the amount of the Home Away From Home Tax Credit under Section 624.51059, F.S., the amount of the Rural Community Investment Program credit under Section 288.062, F.S., and the amount of the Florida Tax Credit Scholarship Program credit under Section 624.51055, F.S.

2. No change.

(c) through (f) No change.

(6) through (8) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 288.062, 402.261(7), 402.63, 420.50872(5), 1002.395(12)(b), 1003.485(7)(b) FS. Law Implemented 211.0252, 212.1833, 213.053, 213.37, 220.02, 220.1876, 220.18775, 288.0001, 288.062, 402.261, 402.62(5), 402.63, 420.50872, 561.1212, 561.12135, 624.509(7), 624.51056, 624.51059, 1002.395(5), 624.51058, 1003.485(5) FS. History—New 5-23-22, Amended 1-1-24, 2-20-25, 1-1-26.

12-29.008 Home Away From Home 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 Home Away From Home Tax Credit.

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

(e) “Eligible charitable organization” means an organization designated by the Department of Health to be eligible to receive funding under Section 402.63, F.S.

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

(g) “Tax credit cap” means the maximum annual tax credit amount that the Department is authorized by Section 402.63, 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.

(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 Home Away From Home Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organizations (Form DR-665000, 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. 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 beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday 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 2026-2027 state fiscal year credit beginning on January 2, 2026. The application must be submitted before May 1, 2027; 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, 2027.

b. Example: A taxpayer with a tax year beginning December 1, 2026, and ending November 30, 2027, may apply for a credit allocation for the 2026-2027 state fiscal year credit beginning on January 2, 2026. The application must be submitted before April 1, 2028; 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, 2028.

2. Insurance Premium Tax – A taxpayer may make an application for a credit allocation beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday and before the due date of the insurance premium taxes and fees return, which is March 1 following the taxable year. Example: For the 2026-2027 state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 2, 2026. The application must be made on or before February 28, 2027.

3. Excise Taxes on Liquor, Wine, and Malt Beverages – A taxpayer may make an application for a credit allocation beginning at 9 a.m. on the first day of the calendar year that is not a Saturday, Sunday, or legal holiday 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 2026-2027 state fiscal year, taxpayers may apply for a credit allocation beginning on January 2, 2026. The application must be made on or before June 30, 2027.

(d) The Department will accept applications until either the tax credit cap is reached or until the end of the state fiscal year for 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 Home Away From Home 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. 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).

d. The amount of the Strong Families Tax Credit under Section 624.51057, F.S., the amount of the Live Local Program credit under Section 624.51058, F.S., and the amount of the Child Care Tax Credits Program credit under Section 624.5107, F.S.

2. 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. 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.

(d) 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, 2026. Any unused carryforward from its tax year ending December 31, 2026, 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, 2036.

2. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance

premium tax due for calendar year 2026. Any unused carryforward from its tax year ending December 31, 2026, expires on December 31, 2036.

3. 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 2026-2027. The taxpayer's liability was insufficient to use the entire credit allocation during that state fiscal year. Any unused carryforward from the 2026-2027 state fiscal year expires June 30, 2037.

(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 Home Away From Home Tax Credit – Notice of Intent to Transfer a Tax Credit (Form DR-665200, 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 the Department by email at CreditTrackingGroup@floridarevenue.com or by mail to:

Florida Department of Revenue

Revenue AccountingP.O. Box 6609Tallahassee, 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 or submit Home Away From Home Tax Credit – Application for Rescindment of Previous Allocation of Tax Credit (Form DR-665100, 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, 2026, for the state fiscal year beginning July 1, 2026, closes for all taxpayers on October 1, 2028.

(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.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 402.261(7), 402.62(7)(b), 402.63(7)(b), 420.50872(5) F.S. Law Implemented 213.37, 220.02, 220.18775, 402.261, 402.62(5), 402.63(5), 420.50872, 561.12135, 624.509(7), 624.51059 F.S. History—New 1-1-26.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: The Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: September 30, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: July 31, 2025

DEPARTMENT OF REVENUE**Sales and Use Tax**

RULE NOS.: RULE TITLES:

12A-1.001	Specific Exemptions
12A-1.005	Admissions
12A-1.008	Newspapers, Community Newspapers, Shoppers, Magazines and Other Periodicals
12A-1.010	Receipts from Sales by Barber Shops and Beauty Shops
12A-1.037	Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services
12A-1.0371	Sales of Coins, Currency, or Bullion
12A-1.038	Consumer's Certificate of Exemption; Exemption Certificates
12A-1.039	Sales for Resale
12A-1.044	Vending Machines
12A-1.056	Tax Due at Time of Sale; Tax Returns and Regulations
12A-1.060	Registration
12A-1.061	Rentals, Leases, and Licenses to Use Transient Accommodations
12A-1.070	Leases and Licenses of Real Property; Storage of Boats and Aircraft
12A-1.072	Advertising Agencies
12A-1.073	Motor Vehicle Parking Lots and Garages, Boat Docks and Marinas, and Aircraft Tie-down or Storage
12A-1.085	Exemption for Qualified Production Companies
12A-1.091	Use Tax
12A-1.0911	Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors

12A-1.097 Public Use Forms

12A-1.109 Florida Sales Tax Credit Scholarship
Program for Commercial Rental Property

12A-1.117 Annual Back-to-School Sales Tax Holiday

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule Chapter 12A-1, F.A.C. (Sales and Use Tax), is to: (1) clarify the exemption for blind persons applies to partially sighted persons who hold an identification card issued by the Division of Blind Services; (2) reflect the exemption for admissions to certain NASCAR championship races and admissions to state parks as provided in section 38, Ch. 2025-208, L.O.F.; (3) reflect the exemption for gold, silver, and platinum bullion provided in section 46, Ch. 2025-208, L.O.F.; (4) reflect the repeal of the tax on real property leases effective October 1, 2025, as provided in section 37, Ch. 2025-208, L.O.F.; (5) reflect the repeal of the Tax Credit Scholarship Program for Commercial Rental Property as provided in section 49, Ch. 2025-208, L.O.F.; (6) provide for the annual sales tax holiday period in August for certain clothing, school supplies, learning aids and jigsaw puzzles, and personal computers and personal computer-related accessories, as provided in section 45, Ch. 2025-208, L.O.F.; and (7) update the information on how to obtain copies of forms from the Department.

SUMMARY: The proposed amendments to Rule 12A-1.001, F.A.C. (Specific Exemptions), clarify that persons partially sighted who hold an identification card issued by the Division of Blind Services, as provided in section 413.091, F.S., qualify for a Consumer's Certificate of Exemption for the Blind.

The proposed amendments to Rule 12A-1.005, F.A.C. (Admissions), reflect the exemption for admissions to the National Association for Stock Car Auto Racing (NASCAR) Cup Series Championship Race held at the Homestead-Miami Speedway and the exemption for admissions to state parks, including annual entrance passes.

The proposed amendments to Rule 12A-1.037, F.A.C. (Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services) and Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), provide that the sale of gold, silver, and platinum bullion, or any combination thereof, in a single transaction, is exempt, and remove obsolete provisions.

The proposed amendments to Rule 12A-1.039, F.A.C. (Sales for Resale), update the information on how to obtain copies of forms from the Department.

The proposed repeal of Rule 12A-1.070, F.A.C. (Leases and Licenses of Real Property; Storage of Boats and Aircraft), and the proposed amendments to Rules 12A-1.008, 1.010, 1.037, 1.038, 1.039, 1.044, 1.056, 1.060, 1.061, 1.072, 1.073, 1.085, 1.091, and 1.0911, F.A.C., reflect the repeal of the tax on leases of real property.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), adopt, by reference, revisions to forms used to administer sales and use tax to reflect the repeal of the tax on leases of real property, and update the information on how to obtain copies of forms from the Department.

The proposed repeal of Rule 12A-1.109, F.A.C. (Tax Credit Scholarship Program for Commercial Rental Property), reflects that tax credits are no longer available under the Program.

Proposed new Rule 12A-1.117, F.A.C. (Annual Back-to-School Sales Tax Holiday), provides for administration of the annual back-to-school sales tax holiday period during the month of August for certain sales of clothing, wallets, or bags having a selling price of \$100 or less per item, sales of school supplies having a selling price of \$50 or less per item, sales of learning aids and jigsaw puzzles having a sales price of \$30 or less, and personal computers and personal computer-related accessories purchased for noncommercial home or personal use having a sales price of \$1,500 or less. The exemption does not apply to sales within a theme park or entertainment complex, as defined in section 509.013(9), F.S., or within a public lodging establishment, as defined in section 509.013(4), F.S., or within an airport, as defined in section 330.27(2), F.S. The draft rule describes the items included in the exemption and explains how various transactions are to be handled for purposes of the exemption, including sales of sets of both exempt and taxable items, articles normally sold as a unit, buy one and get one free or for a reduced price, remote sales, shipping and handling charges, layaway sales, rain checks, returns, exchanges, coupons, discounts, and rebates, repairs or alterations, gift cards, rentals of items, and merchant's license fees. The proposed rule also provides a list of items and their taxable status during the sales tax holiday period for clothing, school supplies, learning aids and jigsaw puzzles, and personal computers and personal computer-related accessories.

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: 125.0104(3)(k), 125.0108(2)(e), 201.11, 202.22(6), 202.26(3), 212.0305(3)(f), 212.05(1)(a)2.f., 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.07(1)(b),(3)(a), 212.08(7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS.

LAW IMPLEMENTED: 92.525(1)(b), 95.091(3), 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.04, 212.05, 212.0501, 212.0506(4), (11), 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.0598, 212.06, 212.0606, 212.07(1), (2), (3), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11, 212.12(1), (2), (3), (4), (5), (7), (9), (12), (13), 212.13(2), (5)(c), (d), 212.14(2), (4), (5), 212.15(1), 212.16(1), (2), 212.17(1), 212.18(2), (3)(a), 212.183, 212.1832, 212.186, 212.21(2), 213.012(2), 213.053(10), 213.235, 213.255(2), (3), 213.29, 213.35, 213.37, 213.755, 213.756, 215.26, 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), 616.260, 681.117 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: Tuesday, November 4, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.001 Specific Exemptions.

(1) through (2) No change.

(3) Guide dogs for the blind.

(a) A partially sighted or blind person who holds a Consumer's Certificate of Exemption for the Blind (Form DR-152) issued by the Department may purchase or rent a guide dog and purchase food or other items for the guide dog without payment of the tax at the time of purchase. The holder of the certificate is required to provide the certificate to the selling dealer at the time of purchase or lease. The selling dealer is required to record the name, address, and identification card number of the certificate holder on the invoice or other written evidence of the sale.

(b) Any partially sighted or blind person who holds an identification card, as provided in Section 413.091, F.S., issued by the Department of Education may apply to the Department to obtain a Consumer's Certificate of Exemption for the Blind (Form DR-152). The application submitted to the Department must be signed by the applicant and contain the applicant's name, address, and number of the identification card issued pursuant to Section 413.091, F.S. This information may be submitted to the Department on Form DR-151, Blind Person's Application for Certificate of Exemption.

(4) through (6) No change.

Rulemaking Authority 212.08(7)(h)2., (cc)3., 5., 212.18(2), 213.06(1) FS. Law Implemented 212.05, 212.08(7)(f), (h), (q), (v), (x), (cc), 212.085, 213.255(2), (3), 213.37, 215.26 FS. History—New 1-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 7-19-72, 12-11-74, 5-27-75, 10-21-75, 9-7-78, 9-28-78, 10-18-78, 9-16-79, 2-3-80, 6-3-80, 7-7-80, 10-29-81, 12-3-81, 12-31-81, 7-20-82, 11-15-82, 10-13-83, 4-12-84, Formerly 12A-1.01, Amended 7-9-86, 1-2-89, 12-1-89, 7-7-92, 9-14-93, 5-18-94, 12-13-94, 3-20-96, 4-2-00, 6-28-00, 6-19-01, 10-2-01(1), (2), 10-2-01(2)-(7), 10-2-01(3)-(7), 8-1-02, 6-4-08, 12-31-20, 1-1-24.

12A-1.005 Admissions.

(1) No change

(2) Exempt admissions. The following admissions are exempt from the tax imposed under Section 212.04, F.S.:

(a) through (c) No change.

(d) Admissions to the following professional or collegiate sporting events are exempt, as provided in Sections 212.04(2)(a)5. and 10., F.S.;

1. through 5. No change.

6. Any Formula One Grand Prix race sanctioned by Fédération Internationale de l'Automobile, including any qualifying or support races held at the circuit up to 72 hours before the grand prix race; and

7. The Daytona 500 and the NASCAR Cup Series Championship Race when held at the Homestead-Miami Speedway, sanctioned by the National Association for Stock Car Auto Racing, including any qualifying or support races held at the same track up to 72 hours before the race.

(e) through (k) No change.

(l) Admissions to state parks, including annual entrance passes.

(3) through (6) No change.

Rulemaking Authority 212.04(2)(a)5., 12., (4), 212.17(8), 212.18(2), 213.06(1) FS. Law Implemented 212.02(1), 212.04, 212.08(6), (7)(gg), 212.17(1), 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.

12A-1.008 Newspapers, Community Newspapers, Shoppers, Magazines and Other Periodicals.

(1) No change.

(2) Periodicals sold through rack machines.

(a) through (c) No change.

(d) When a rack machine is placed on location by the owner of the machine under a written agreement, the terms of the agreement will govern whether the lease is a lease or license to use tangible personal property or a lease or license to use real property. For the tax due guidelines on the purchase or lease of rack machines ~~and the lease or license to use real property for the placement of rack machines~~, see Rule 12A-1.044, F.A.C.

(3) through (7) No change.

Rulemaking Authority 212.07(1)(b), 212.18(2), 213.06(1) FS. Law Implemented 212.02(4), 212.05(1)(a), (b), (g), 212.0515(1), (2), 212.06(1)(a), (b), (16), 212.07(1), (2), 212.08(7)(o), (v), (w), (yy), (ccc), 212.18(3)(a) FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, Formerly 12A-1.08, Amended 4-22-86, 12-13-88, 1-30-91, 3-17-94, 3-20-96, 6-19-01, 1-28-08.

12A-1.010 Receipts from Sales by Barber Shops and Beauty Shops.

(1) through (3) No change.

~~(4)(a) When the owner or operator of a barber or beauty shop provides space to beauticians, manicurists, specialists of massage, pedicures, or make overs, or any person, the amount charged by the owner or operator to such person is a rental charge or license fee to use real property and is taxable, as provided in Rule 12A-1.070, F.A.C.~~

~~(b) When the owner or operator of the business is also a lessee or licensee, a credit may be taken on the owner's or operator's sales and use tax return for the amount of tax paid on the floor space that is subleased or assigned on a pro rata basis, as provided in Rule 12A-1.070, F.A.C.~~

Rulemaking Authority 212.07(1)(b), 212.18(2), 213.06(1) FS. Law Implemented 212.02(10)(g), (14), (15), (16), (19), (20), 212.034, 212.05(1), 212.07(1), 212.08(7)(v), 212.17(1), 212.18(3) FS. History—New 10-7-68, Amended 6-16-72, Formerly 12A-1.10, Amended 12-16-91, 3-20-96, 6-19-01.

12A-1.037 Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services.

(1) through (4) No change.

(5) The sale of tangible personal property, or the sale of services, under any one of the following circumstances, is taxable and is not an occasional sale if:

(a) through (f) No change.

(g) Such sale involves admissions; or taxable rentals, leases, or licenses of transient rental accommodations, ~~real property~~, parking lots, garages, docking, tie down spaces, or storage spaces for motor vehicles, boats or aircraft.

(6) through (14) No change.

~~(15)(a)~~ The sale, by a dealer, of cancelled stamps as collector's items is taxable. Rare, uncanceled stamps sold by dealers are also taxable.

~~(b) The sale, by a dealer, of gold and silver bullion is deemed to be a sale of tangible personal property and is taxable.~~

(16) through (18) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(2), 212.05(1)(c), (f), (j), 212.06(1)(a), (2), (3), (8), (10), 212.07(1), 212.08(7)(ww), 212.11(2), (3), 212.18(2), 213.35 FS. History—New 10-7-68, Amended 6-16-72, 10-18-78, 5-8-79, 12-23-80, 12-3-81, 7-20-82, Formerly 12A-1.37, Amended 1-2-89, 8-15-94, 6-19-01, 8-1-02.

12A-1.0371 Sales of Coins, Currency, or Bullion.

(1) No change.

(2) The sale, use, consumption, or storage for use in this state of gold, silver, or platinum bullion, or any combination thereof, in a single transaction, is exempt subject to tax. For purposes of this rule, "bullion" means gold, silver, or platinum in the form of bars, ingots, or plates, normally sold by weight. Finished goods, such as coins and jewelry, are not bullion. Sales of commodity contracts of bullion are not subject to tax ~~unless delivery of the commodity is taken in Florida~~.

(3)(a)1- The sale of coins or currency, in a single transaction, is exempt when the sales price charged for coins or currency that are not legal tender of the United States or legal tender of another country sold at its face value exceeds \$500.

~~(b)2-~~ Example: In one transaction, an investor purchases one United States \$20 coin, called a gold double eagle, for \$295, one Krugerrand for \$295, and one one-ounce gold ingot for \$295. Because the gold double eagle is United States legal tender, its sale is not subject to tax. The sale of the gold ingot is an exempt sale not a taxable sale of coins or currency, but is a taxable sale of bullion. The sale of the Krugerrand is a taxable sale of coins or currency. Because the portion of the sales price charged for taxable coins or currency is \$295, the transaction does not qualify for exemption and the sale of the Krugerrand ~~and the ingot~~ is taxable.

~~(b)1. The sale of gold, silver, or platinum bullion, or any combination thereof, in a single transaction, is exempt when the total sales price of such bullion exceeds \$500.~~

~~2. Example: An investor purchases two one ounce gold ingots and one one ounce platinum ingot in one transaction for \$1,020. The sale is exempt, because the sales price of the bullion exceeds \$500.~~

(4) through (6) No change.

Rulemaking Authority 212.05(1)(j), 212.08(7)(ww), 212.18(2), 213.06(1) FS. Law Implemented 212.02(19), 212.05(1)(j), 212.08(7)(ww) FS. History—New 3-17-93, Amended 10-17-94, 6-28-00, 5-9-13, 1-1-24, ____.

12A-1.038 Consumer's Certificate of Exemption; Exemption Certificates.

(1) through (4) No change.

(5) Sales exempt based on the use of the property or services.

(a) through (c) No change.

(d)1. No change.

2. As provided in subparagraph (a)2. of this subsection, there are other suggested formats for exemption certificates based on the use of the property or services that are provided in other sections of rule Chapter 12A-1, F.A.C., and in Taxpayer Information Publications (TIPs) issued by the Department. The following is a list of these suggested formats of exemption and the applicable rule section or TIP number that suggests the exemption certificate format. This list is not intended to be an exhaustive list:

a. through e. No change.

~~f. Real Property Used or Occupied for Space Flight Business Purposes. See Rule 12A-1.070, F.A.C.~~

g. through l. renumbered f. through k. No change.

(6) No change.

Rulemaking Authority 212.08(7), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.07(1), 212.08(6), (7), 212.085, 213.012(2) FS. History—New 10-7-68, Amended 6-16-72, 9-28-78, 7-20-82, 4-29-85, Formerly 12A-1.38, Amended 8-10-92, 3-17-93, 9-14-93, 12-13-94, 10-2-01, 6-12-03, 7-31-03, 6-28-04, 11-6-07, 9-1-09, 5-9-13, 2-17-15, 1-11-16, 1-17-18, ____.

12A-1.039 Sales for Resale.

(1)(a) It is the specific legislative intent that each and every sale, use, storage, consumption, or rental is taxable, unless such sale, use, storage, consumption, or rental is specifically exempt. The exempt nature of the transaction must be established by the selling dealer.

(b) A sale for resale is exempt from the tax imposed by Chapter 212, F.S., only when the sale for resale is in strict compliance with the provisions of this rule. For purposes of this rule, a "sale for resale" includes the following sales, leases, or rentals when made to a person who is an active registered dealer. This is not intended to be an exhaustive list.

1. through 3. No change.

~~4. The lease or rental of real property to a dealer when such property will subsequently be leased, rented, or licensed by the dealer's tenants.~~

5. through 9. renumbered 4. through 8. No change.

(c) No change.

(2) Annual resale certificates issued by the Department of Revenue.

(a) No change.

(b) Dealers may obtain a copy of their Annual Resale Certificate through a secure link on the Department's website at floridarevenue.com or may request a replacement by contacting the Department at (850)488-6800 Monday through Friday (excluding holidays). Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). Address written ~~Written~~ requests ~~should be addressed~~ to Account Management, Mail Stop 1-5730, Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0160.

(3) through (8) No change.

Rulemaking Authority 212.07(1)(b), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.02(14), 212.05(1)(b), (i), 212.07(1), 212.085, 212.13(5)(c), (d), 212.18(2), (3), 212.186, 212.21(2), 213.053(10) FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 9-26-77, 7-20-82, 4-12-84, Formerly 12A-1.39, Amended 1-2-89, 9-14-93, 12-13-94, 10-2-01, 6-12-03, 11-6-07, 9-1-09, 5-9-13, 2-17-15, 1-11-16, ____.

12A-1.044 Vending Machines.

(1) through (4) No change.

~~(5) If the machine operator (owner or lessee) has obtained a direct pay permit from the Department, the permit may be presented to the location owner. The direct pay permit authorizes the machine operator to self accrue and remit the tax due on the lease or license to use the real property and relieves the location owner of this obligation.~~

~~(5)(6)~~ The following examples are intended to provide further clarification of the provisions of this section:

(a) Example: When a bottler removes a drink vending machine from inventory to be placed at a location on a "fill service basis" and collects a "service charge" from the location operator for keeping the machine stocked with drinks it sells the location operator, the bottler must ~~shall declare and~~ remit to the Department of Revenue a use tax on the value of such vending machine of 6 percent when title to the vending machine remains with the bottler and the service charge collected covers stocking the machine, making necessary repairs, repainting, and maintenance. The service charge is not taxable. All parts used in repairing the machines are ~~shall be~~ taxed at 6 percent as use tax. The tax on all merchandise sold through the machine at 10

cents per bottle or more ~~must~~ ~~shall~~ be reported to the Department by the location operator.

(b) Example: A bottler who removes from inventory a drink vending machine to be placed at a location on a “full service basis” and pays the location owner consideration for the right to place the machine at the location ~~must~~ ~~shall declare and~~ remit to the Department of Revenue a use tax on the value of the vending machine when it is removed from inventory. All parts used in repairing the machine ~~are~~ ~~shall be~~ taxed at 6 percent as use tax. The bottler is considered to be the operator of the machine. The tax due on all merchandise sold through the machine at 10 cents per bottle or more ~~must~~ ~~shall~~ be reported by the bottler. ~~The location owner shall collect tax from the bottler on the amount the location owner receives as a lease or license to use the real property.~~

(c) No change.

~~(6)(7)~~ No change.

Rulemaking Authority 212.0515, 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(h), ~~212.034~~, 212.0515, 212.054(1), (2), (3)(l), 212.055, 212.07(1), (2), 212.08(1), (7), ~~(8)~~, 212.11(1), 212.12(2), ~~(3)~~, ~~(4)~~, (9), 212.18(2), (3) FS. History—New 10-7-68, Amended 6-16-72, 1-10-78, 7-20-82, Formerly 12A-1.44, Amended 12-13-88, 5-11-92, 3-17-93, 9-14-93, 12-13-94, 3-20-96, 7-1-99, 6-19-01, 11-1-05, 1-12-11, 5-9-13, 1-17-18, 8-15-21, 1-1-24,_____.

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

(1) Due dates for payments and tax returns.

(a) The total amount of tax on cash sales, credit sales, installment sales, or sales made on any kind of deferred payment plan shall be due at the moment of the transaction. Except as provided in ~~rule~~ Chapter 12-24, and ~~Rule~~ ~~Rules~~ 12A-1.005 and 12A-1.070, F.A.C., and this rule, all taxes required under Chapter 212, F.S., to be collected or paid in any month, are due to the Department on the first day of the month following the date of sale or transaction. The payment and return must be delivered to the Department or be postmarked on or before the 20th day of the month following the date of sale or transaction for a dealer to be entitled to the collection allowance and to avoid penalty and interest for late filing. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For purposes of this rule, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) through (i) No change.

(2) through (4) No change.

Rulemaking Authority 212.12(1)(d), 212.18(2), 213.06(1) FS. Law Implemented 125.0104(3)(g), 125.0108(2)(a), 212.03(2), 212.0305(3)(c), ~~212.034(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, 681.117(2) 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, 6-14-22, 1-1-24,_____.

12A-1.060 Registration.

(1) Persons required to register as dealers.

(a) Every person desiring to engage in or conduct any one of the following businesses in this state as a “dealer” must register with the Department of Revenue and obtain a separate certificate of registration for each place of business:

1. through 9. No change.

~~10. Lease, let, rental, or granting a license in real property;~~

11. through 18. renumbered 10. through 17. No change.

(b) through (d) No change.

(e) For purposes of this rule, a “place of business” is a location where a dealer engages in an activity or activities described in this subsection. A place of business includes the entire contiguous area in which the dealer carries on an activity or activities that require registration. A dealer that engages in more than one activity requiring registration within a contiguous area generally is required to obtain only one registration certificate for that location. The Department will, however, treat areas within a single contiguous location as separate places of business and require a dealer to obtain separate registration certificates if the activities carried on in those areas are subject to taxation under different provisions of Chapter 212, F.S., the activities are not functionally related, and the efficient administration of the taxes imposed by Chapter 212, F.S., is facilitated by multiple registrations. The Department will permit a dealer to obtain separate registrations for activities carried on at a single contiguous location at the dealer’s request if the dealer keeps separate financial records for the activities and the activities are not functionally related. Under no circumstances will a dealer be subject to more than one penalty for failure or refusal to obtain a registration certificate for a single contiguous location, even if the dealer could be required or permitted to obtain separate registration certificates for multiple activities carried on at the location. The following examples illustrate the application of this rule in determining whether more than one place of business exists at a single contiguous location.

~~1. A taxpayer operates a shopping mall with 100 retail outlets that are leased to stores and restaurants, parking and~~

common areas, and offices where management and accounting functions are performed. The taxpayer is required to register as a dealer because the rental of real property to the retailers is taxable under Section 212.031, F.S. The entire shopping mall is a single place of business for purposes of registration by the taxpayer.

2. through 7. renumbered 1. through 6. No change.

(2) through (6) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 119.071(5), 212.03(1), (2), 212.04(4), 212.0596, 212.05965, 212.06(2), 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, 6-14-22,_____.

12A-1.061 Rentals, Leases, and Licenses to Use Transient Accommodations.

(1) through (3) No change.

(4) Rental charges or room rates.

(a) through (g) No change.

(h) The following is a non-inclusive list of charges separately itemized on a guest's or tenant's bill, invoice, or other tangible evidence of sale that are NOT rental charges or room rates for transient accommodations:

1. through 10. No change.

11. Charges for areas that are not used as transient accommodations, such as sample and display rooms, auditoriums, office space, or garage space. See ~~Rule~~ Rules 12A-1.070 and 12A-1.073, F.A.C.

12. through 14. No change.

(5) through (10) No change.

(11) No change.

(a) No change.

(b)1. Rental charges for the rental or lease of space in trailer camps, mobile home parks, and recreational vehicle parks (e.g., trailer court, motor court, R.V. camp, fish camp, or other similar camps and parks) are subject to tax, except as provided in paragraph (d).

2. No change.

3. The rental or lease of space for the storage of any vehicle described in paragraph (a) is subject to tax ~~due on the rental or lease of real property~~, as provided in Section 212.03(6) ~~or 212.031~~, F.S., and is not subject to the tourist development tax, as provided in Section 125.0104, F.S., the tourist impact tax, as provided in Section 125.0108, F.S., or the convention development taxes, as provided in Section 212.0305, F.S.

(c) through (d) No change.

(12) through (21) No change.

Rulemaking Authority 125.0104(3)(k), 125.0108(2)(e), 212.0305(3)(f), 212.18(2), 213.06(1) FS. Law Implemented 92.525(1)(b), 119.071(5), 212.02(2), (10)(a)-(g), (16), 212.03(1), (2), (3), (4), (5), (7), 212.031,

212.054(3)(h), 212.055, 212.08(6), (7)(i), (m), 212.11(1), (2), 212.12(7), (9), (12), 212.13(2), 212.18(2), (3), 213.37, 213.756 FS. History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 7-19-72, 4-19-74, 12-11-74, 5-27-75, 10-18-78, 4-11-80, 7-20-82, 1-29-83, 6-11-85, Formerly 12A-1.61, Amended 10-16-89, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 7-1-99, 3-4-01(4), 3-4-01(2), (5), (14), 10-2-01, 8-1-02, 9-1-09, 6-28-10, 7-20-11, 5-9-13,_____.

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

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 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, 6-14-22, 12-1-23, 8-6-24, Repealed_____.

12A-1.072 Advertising Agencies.

(1) through (7) No change.

(8) Billboards. The advertising materials and services used in the creation of billboard concepts and mock-ups by an advertising agency are exempt under these provisions. However, the charge for the production of displays is taxable. ~~See Section 212.031, F.S., for the taxability of the lease or license to use billboards.~~

(9) through (10) No change.

Rulemaking Authority 212.08(7)(vv), 212.18(2), 213.06(1) FS. Law Implemented 212.05(1), 212.06(1), 212.08(7)(v), (vv) FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 7-20-82, Formerly 12A-1.72, Amended 3-4-01,_____.

12A-1.073 Motor Vehicle Parking Lots and Garages, Boat Docks and Marinas, and Aircraft Tie-down or Storage.

(1) through (2) No change.

~~(3) When the lease of real property includes areas which are used for free parking the entire consideration paid by the lessee to the lessor is taxable.~~

(4) through (6) renumbered (3) through (5) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(2), 212.03(6), 212.06(2)(j), 212.07(2) FS. History—New 10-7-68, Amended 11-9-68, 1-7-70, 6-16-72, 10-18-78, 7-20-82, Formerly 12A-1.73, Amended 1-2-89, 7-7-92,_____.

12A-1.085 Exemption for Qualified Production Companies.

(1) through (2) No change.

(3)(a) A qualified production company that holds a valid Certificate of Exemption for Entertainment Industry Qualified Production Company may issue a copy of its certificate to the selling dealer or lessor to:

~~1. Lease, rent, or hold a license in real property used as an integral part of the performance of qualified production services, as provided in Section 212.031(1)(a)9., F.S., tax exempt;~~

2. through 3. renumbered 1. through 2.

(b) through (c) No change.

(4) through (5) No change.

Rulemaking Authority 212.18(2), 213.06(1), 288.1258(4)(c) FS. Law Implemented 212.031(1)(a)9., 212.06(1)(b), 212.08(5)(f), (12), 288.1258(4) FS. History—New 2-21-77, Amended 5-28-85, Formerly 12A-1.85, Amended 3-12-86, 12-13-88, 10-21-01, 4-26-10, 1-11-16,

12A-1.091 Use Tax.

(1) through (12) No change.

(13) Any person who has purchased at retail, used, consumed, distributed or stored for use or consumption in this state tangible personal property, admissions, communication services, or leased tangible personal property, or who has leased ~~any real property~~, space or spaces in parking lots or garages for motor vehicles, hangar storage or tie down for aircraft, or docking or storage space or spaces for boats in boat docks or marinas, and cannot prove that the tax levied by Chapter 212, F.S., has been paid to his or her vendor or lessor ~~is shall be~~ directly liable to the state for any tax, interest, or penalty due on any such taxable transactions.

(14) through (15) No change.

Rulemaking Authority 212.0596(3), 212.18(2), 213.06(1) FS. Law Implemented 212.05(1), 212.0596, 212.06(1)(a), (b), (4), 212.07(8) 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, 6-14-22,_____.

12A-1.0911 Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors.

(1) Scope of Rule. This rule is intended to provide guidelines ~~for regarding~~ the authority to self-accrue sales and use tax, as provided in Section 212.183, F.S. This rule is also intended to provide guidelines ~~for regarding~~ the authority granted by Section 212.18(3)(a), F.S., to dealers that use independent sellers or distributors regarding procedures for remitting tax directly to the Department on the retail sales price charged to the ultimate consumer.

(2) Self-accrual authorization.

(a) The Department will authorize dealers to assume the obligation of self-accruing and remitting tax directly to the Department for the following purposes:

1. through 7. No change.

~~8. The lease or license to use real property subject to the tax imposed by Section 212.031, F.S., from independent owners or lessors of real property by dealers who are required to remit sales tax electronically under Section 213.755, F.S.~~

~~9. The lease of or license to use real property subject to the tax imposed by Section 212.031, F.S., by a dealer who leases or obtains licenses to use real property from a number of independent property owners who, except for the lease or~~

~~license to the dealer, would not be required to register as dealers engaged in the business of leasing real property.~~

~~10. The lease or license to use real property subject to the tax imposed by Section 212.031, F.S., by operators of amusement machines or vending machines who lease or obtain licenses to use real property from property owners or lessors for the purpose of placing and operating an amusement or vending machine.~~

(b) through (k) No change.

(3) No change.

Rulemaking Authority 212.18(2), (3), 212.183, 213.06(1) FS. Law Implemented 212.054(3)(a)1., 212.0598, 212.06(11), 212.08(4)(a)2., (8), (9), 212.18(3), 212.183 FS. History—New 4-7-92, Amended 5-19-93, 9-14-93, 11-16-93, 9-30-99, 10-2-01, 6-12-03, 9-1-09, 5-9-13, 1-11-16,_____.

12A-1.097 Public Use Forms.

(1) No change.

(a) Copies of these forms, except those denoted by an asterisk (*), are available, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, 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 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(b) Forms (certifications) specifically denoted by an asterisk (*) are issued by the Department upon final approval of the appropriate application. Defaced copies of certifications, for purposes of example, may be obtained by written request directed to:

Florida Department of Revenue

Taxpayer Services

Mail Stop 3-2000

5050 West Tennessee Street

Tallahassee, Florida 32399-0112.

Form Number	Title	Effective Date
(2)(a) through (d) No change.		
(e) DR-1C	Application for Collective Registered of Living or Sleeping Accommodations (http://www.flrules.org/Gateway/reference.asp?No=Ref-18749 11783)	12/25 03/20
(f) through (h) No change.		
(3) DR-5	Application for Consumer's Certificate of Exemption with Instructions (R. 01/17)	12/25 01/17

	http://www.flrules.org/Gateway/reference.asp?No=Ref-18750 07745)	
(4)(a) No change.		
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18751 17769)	12/25 02/25
(c) No change.		
(5)(a) No change.		
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-18754 17772)	12/25 02/25
(c) through (d) No change.		
(e) DR-15EZ	Instructions for DR-15EZ Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-18752 16859)	12/25 06/24
(f) DR-15MO	Out-of-State Purchase Return (R-01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18753 06363)	12/25 01/16
(6)(a) DR-16A	Application for Self-Accrual Authority and Direct Pay Permit (R-01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18755 04858)	12/25 01/15
(b) DR-16P*	Sales and Use Tax Direct Pay Permit (R-01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18756 06364)	12/25 01/16
(c) DR-16R	Renewal Notice and Application for Sales and Use Tax Direct Pay Permit (R-01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18757 04859)	12/25 01/15
(7) through (10) No change.		
(11) DR-46NT	Nontaxable Medical Items and General Grocery List (http://www.flrules.org/Gateway/reference.asp?No=Ref-18758 16287)	12/25 07/23
(12) through (15) No change.		
(16) DR-231*	Certificate of Exemption for Entertainment Industry Qualified Production Company (http://www.flrules.org/Gateway/reference.asp?No=Ref-18759)	12/25 06/12
(17) No change.		
(18)(a) DR-117000	Florida Tax Credit Scholarship Program for Commercial Rental	10/19

	Property Application for a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref-11202)	
(b) DR-117100	Florida Tax Credit Scholarship Program for Commercial Rental Property Application to Change a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref-11203)	10/19
(c) DR-117200	Florida Tax Credit Scholarship Program for Commercial Rental Property Application for Rescindment of a Credit Allocation (http://www.flrules.org/Gateway/reference.asp?No=Ref-11204)	10/19
(d) DR-117300	Florida Tax Credit Scholarship Program for Commercial Rental Property Contributions Received by an Eligible Nonprofit Scholarship Funding Organization (http://www.flrules.org/Gateway/reference.asp?No=Ref-11205)	10/19
(19) through (23) renumbered (18) through (22) No change.		

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b), 212.08(7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 2-11-24, 8-6-24, 2-20-25, ____.

12A-1.109 Florida Tax Credit Scholarship Program for Commercial Rental Property.

Rulemaking Authority 212.099(10), 213.06(1) FS. Law Implemented 212.099 FS. History—New 10-28-19, Repealed ____.

12A-1.117 Annual Back-to-School Sales Tax Holiday.

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

(a) "Airport" means a facility as defined in Section 330.27(2), F.S.

(b)1. "Clothing" means any article of wearing apparel intended to be worn on or about the human body, including all footwear, except skis, swim fins, roller blades, and skates.

2. "Clothing" does not include watches, watchbands, jewelry, umbrellas, and handkerchiefs.

(c) "Holiday period" means the month of August.

(d) "Learning aids" means flashcards or other learning cards, matching or other memory games, puzzle books and search-and-find books, interactive or electronic books and toys intended to teach reading or math skills, and stacking or nesting blocks or sets, including learning aids sold with school supplies for a single charge.

(e)1. "Personal computers" includes electronic book readers, calculators, laptops, desktops, handheld devices, tablets, or tower computers.

2. The term does not include cellular telephones, video game consoles, digital media receivers, or devices that are not primarily designed to process data.

(f) "Personal computer-related accessories."

1. The term includes keyboards, mice, personal digital assistants, monitors, other peripheral devices, modems, routers, and prepackaged nonrecreational software sold in a tangible form, regardless of whether the accessories are used in association with a personal computer base unit.

2. The term does not include furniture, or systems, devices, software, monitors with a television tuner, or peripherals that are designed or intended primarily for recreational use.

3. The term "nonrecreational software" includes software such as antivirus, word processing, financial, database, and educational software designed and intended to facilitate learning educational subjects. It does not include gaming software.

(g) "Public lodging establishment" means a facility as defined in Section 509.013(4), F.S.

(h) "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 rule, 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.

(i) "School supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, binders, lunch boxes, construction paper, markers, folders, poster board,

composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, computer disks, staplers and staples used to secure paper products, protractors, and compasses.

(j) "Theme park or entertainment complex" means a facility as defined in Section 509.013(9), F.S.

(2) Clothing Sales.

(a) During the holiday period, tax is not due of the retail sale of any article of clothing, wallets, or bags, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, with a sales price of \$100 or less per item. This exemption does not apply to sales of clothing, wallets, or bags within a theme park or entertainment complex, public lodging establishment, or airport.

(b)1. The sales tax exemption applies to each eligible item of clothing, wallet, or bag, having a sales price of \$100 or less per item. The exemption applies regardless of how many items are sold on the same invoice to a customer.

2. Example: A customer purchases two shirts for \$55 each. Both items are eligible for the exemption, even though the customer's total purchase price (\$110) exceeds \$100.

(c)1. The exemption does not apply to the first \$100 of price of an eligible item of clothing, wallet, or bag with a sales price of more than \$100.

2. Example: A customer purchases a pair of pants costing \$120. Tax is due on the entire \$120.

(3) School Supplies.

(a)1. During the holiday period, tax is not due of the retail sale of any item of school supplies with a sales price of \$50 or less per item. This exemption does not apply to sales of school supplies within a theme park or entertainment complex, public lodging establishment, or airport.

2. Example: A customer purchases a set of art markers for \$45. The purchase qualifies for the exemption.

3. Example: A customer purchases a set of art markers with a sales price of \$75. Tax is due on the entire \$75.

(b)1. The sales tax exemption applies to each eligible item of school supplies with a sales price of \$50 or less per item. The exemption applies regardless of how many items are sold on the same invoice to a customer.

2. Example: A customer purchases 15 notebooks for \$4.50 each. All 15 items will qualify for the exemption, even though the customer's total purchase price (\$67.50) exceeds \$50.

(4) Learning Aids and Jigsaw Puzzles. During the holiday period, tax is not due of the retail sale of any learning aid or jigsaw puzzle with a sales price of \$30 or less. This exemption does not apply to sales of learning aids or jigsaw puzzles within a theme park or entertainment complex, public lodging establishment, or airport.

(5) Personal Computers and Certain Personal Computer-Related Accessories.

(a) During the holiday period, tax is not due of the retail sale of any personal computer or personal computer-related accessories for noncommercial home or personal use with a sales price of \$1,500 or less. This exemption does not apply to sales of personal computers or personal computer-related accessories within a theme park or entertainment complex, public lodging establishment, or airport.

(b)1. The sales tax exemption applies to each eligible personal computer or qualifying personal computer-related accessory with a sales price of \$1,500 or less per item.

2. Example: A customer purchases a \$950 personal computer, a \$100 printer, and a \$400 tablet in a single transaction. Each item will qualify for the exemption on the sales price of the individual item.

3. Example: A customer purchases a personal computer with a sales price of \$1,700. Tax is due on the entire \$1,700.

(6) Sales of Sets Containing Both Exempt and Taxable Items.

(a) When exempt items are normally sold together with taxable merchandise as a set or single unit, the sales price of the set or single unit is subject to sales tax.

(b) Example: A gift set consisting of a wallet (which is defined as an eligible “clothing item”) and key chain (which is not defined as an eligible “clothing item”) is sold for a single price of \$35. Although the wallet would otherwise be exempt during the holiday period, the sales price of the gift set is subject to tax.

(c) Example: A packaged set consisting of a bottle of correction fluid (which is not defined as an eligible “school supply”) and pens (which are defined as an eligible “school supply”) is sold for a single price of \$10. Although the pens would otherwise be exempt during the holiday period, the sales price of the packaged set is subject to tax.

(7) Articles Normally Sold as a Unit.

(a) Articles that are normally sold as a unit must continue to be sold in that manner; they cannot be separately stated and sold as individual items in order to obtain the exemption.

(b) Example: A pair of shoes normally sells for \$120. The pair of shoes cannot be split in order to sell each shoe for \$60 to qualify for the exemption.

(c) Example: A two-piece suit is normally priced at \$150 on a single price tag. The suit cannot be split into separate articles so that any of the components may be sold for \$75 or less in order to qualify for the exemption. However, components that are normally priced as separate articles may continue to be sold as separate articles and qualify for the exemption if the price of an article is \$100 or less.

(d) Example: A pen and pencil set is normally priced at \$60 on a single price tag. The set cannot be split into separate articles so that either of the components may be sold for \$30 or less in order to qualify for the exemption.

(8) Gift Cards.

(a) Eligible items purchased during the holiday period using a gift card will qualify for the exemption, regardless of when the gift card was purchased.

(b) Eligible items purchased after the holiday period using a gift card are taxable, even if the gift card was purchased during the holiday period.

(c) A gift card does not reduce the sales price of an item.

(9) Buy One, Get One Free or for a Reduced Price. The total price of items advertised as “buy one, get one free” or “buy one, get one for a reduced price” cannot be averaged in order for both items to qualify for the exemption.

(10) Exchanges.

(a) If a customer purchases an eligible item during the holiday period, then later exchanges the item for the same item (e.g., different size or different color), no tax will be due even if the exchange is made after the holiday period.

(b) If a customer purchases an eligible item during the holiday period, then later returns the item and receives credit towards the purchase of an item that did not qualify for the exemption, the new item purchased is subject to tax.

(11) Coupons, Discounts, and Rebates. The sales price of an item includes all consideration received by the retailer for that item. The price of an item is not limited to the amount paid by a customer.

(a) Manufacturer’s coupons, discounts, and rebates do not reduce the sales price of an item, because the retailer is reimbursed for the amount of any discount provided to a customer. Therefore, the amount of the reimbursement is included in the taxable sales price of an item.

(b) Store coupons, discounts, and rebates offered by the retail seller reduce the sales price of an item because they reduce the total amount received by the retail seller for the item.

(12) Rain checks. Eligible items purchased during the holiday period using a rain check will qualify for the exemption regardless of when the rain check was issued. However, issuance of a rain check during the holiday period will not qualify an eligible item for the exemption if the item is actually purchased after the holiday period.

(13) Layaway sales. A layaway sale is a transaction in which merchandise is set aside for future delivery to a customer who makes a deposit, agrees to pay the balance of the purchase price over a period of time, and receives the merchandise at the end of the payment period. Eligible items sold as layaway sales qualify for the exemption when the customer accepts delivery of the merchandise during the sales tax holiday period, or puts an eligible item on layaway, even if final payment is made after the sales tax holiday period.

(14) Remote Sales.

(a) Eligible items purchased through a marketplace provider or from a remote seller are exempt when the order is

accepted by the marketplace provider or remote seller during the holiday period for immediate shipment, even if delivery is made after the holiday period.

(b) An order is accepted by the company when action has been taken to fill the order for immediate shipment. Actions to fill an order include assigning an "order number" to a telephone order, confirming an Internet order by an email to the customer, or placing a date received on an order received by mail.

(c) An order is considered to be for immediate shipment when delayed shipment is not requested by the customer. An order is for immediate shipment even if the shipment may be delayed because of a backlog of orders or stock is currently unavailable or on back order.

(15) Shipping and Handling Charges. When separately stated shipping charges are part of the sales price, as provided in Rule 12A-1.045, F.A.C., and both taxable and exempt items are listed on a sales invoice or receipt, the shipping charges must be proportionately allocated to the charge for each item to determine the total sales price of the item. The charge for each item is divided by the total charge of all the items ordered to obtain the percentage of charge that each item bears to the total order. The amount of the shipping charge applicable to each item is calculated by multiplying the total shipping charge by the percentage of cost for each item. If an item is exempt, the associated shipping charge is also exempt.

(16) Service Warranties. The taxation of any charges for a service warranty contract depends on the taxability of the product being sold. If the retail sale of an item is exempt from tax, the charge for a service warranty sold with the item is exempt.

(17) License Fees or Other Fees imposed by Panama City and Panama City Beach. Panama City and Panama City Beach impose a 1% merchant's license fee on retailers. The merchant's license fee is included in the sales price of each item. When the fee is separately stated, and both taxable and exempt items are listed on a sales invoice or receipt, the merchant's fee must be allocated to the charge for each item on the invoice. If the item is exempt, the associated merchant's license fee is exempt.

(18) Repairs or Alterations to Eligible Items.

(a) Repairs to eligible items do not qualify for the exemption.

(b) Alterations to clothing or footwear do not qualify for the exemption, even though alterations may be sold, invoiced, and paid for at the same time as the item to be altered is purchased.

(19) Rentals. Rentals of eligible items do not qualify for the exemption.

(20) List of Items of Clothing and Their Taxable Status During the Holiday Period. The following is a list of items of clothing and their taxable status during the holiday period, if

they are sold for \$100 or less per item. This is not an exhaustive list. T = Taxable, E = Exempt.

A

T Accessories

E Barrettes and bobby pins

E Belt buckles

E Bow ties

E Hairnets, bows, clips, and hairbands

E Handbags

T Handkerchiefs

T Jewelry

T Key cases

E Neckwear

E Ponytail holders

E Scarves

E Ties

E Wallets

T Watchbands

T Watches

E Aerobic and fitness clothing

E Aprons and clothing shields

T Athletic gloves

T Athletic pads

E Athletic supporters

B

E Backpacks and book bags

E Bandanas

E Baseball cleats

E Bathing suits, caps, and cover-ups

E Belts

E Bibs

E Blouses

E Boots (except ski or fishing boots)

E Bowling shoes (purchased)

T Bowling shoes (rented)

E Bras

T Briefcases

C

T Checkbook covers (separate from wallets)

T Chest protectors

E Cleated and spiked shoes

T Cloth, lace, knitting yarns, and other fabrics

T Clothing repair items, such as thread, buttons, tapes, iron-on patches, or zippers

E Coats

E Coin purses

T Corsages and boutonnieres

T Cosmetic bags

E Costumes

E CoverallsT Crib blanketsD-EE Diaper bagsT Diving suits (wet and dry)E DressesT Duffel bagsT Elbow padsFE Fanny packsT FinsT Fishing boots (waders)E Fishing vests (non-flotation)T Football padsE Formal clothing (purchased)T Formal clothing (rented)GT Garment bagsT GlovesT BaseballT BattingT BicycleE Dress (purchased)E GardenT GolfT HockeyE LeatherT RubberT SurgicalT TennisE WorkT GogglesE Graduation caps and gownsE Gym suits and uniformsHT Hard hatsE Hats and capsT Helmets (baseball, football, hockey, motorcycle,

sports)

E Hosiery and pantyhose, including support hosieryE Hunting vestsI-JT Ice skatesT In-line skatesE JacketsE JeansKT Key chainsT Knee padsLE Lab coatsE Leggings, tights, and leg warmersE LeotardsE LingerieT LuggageM-NT Makeup bagsE Martial arts attireO-PE Overshoes and rubber shoesT Pads (football, hockey, soccer, elbow, knee, shoulder)T Paint or dust masksE PantsT PatternsT Protective masks (athletic)E PursesRE Raincoats, rain hats, and ponchosT Rented clothing or footwear (e.g., uniforms, formal wear, and bowling shoes)T Repair of wearing apparelE RobesT Roller bladesT Roller skatesSE Safety clothingT Safety glassesE Safety shoesE Scout uniformsT Shaving kits and bagsE Shawls and wrapsT Shin guards and paddingE ShirtsE Shoe inserts and insolesE Shoes (including athletic)E Shoulder pads (e.g., dresses, jackets)T Shoulder pads (e.g., football, hockey, sports)E ShortsT Ski boots (snow)E Ski suits (snow)

T Skin diving suits
E Skirts
E Sleepwear (nightgowns and pajamas)
E Slippers
E Slips
E Socks

T Suitcases
E Suits, slacks, and jackets
T Sunglasses
E Suspenders
E Sweatbands
E Sweaters
T Swimming masks
E Swimsuits and trunks
T
E Ties (neckties, bow ties)
E Tuxedos (purchased)

U

T Umbrellas
E Underclothes
E Uniforms (work, school, and athletic - excluding pads)

V-W

E Vests
T Weight-lifting belts
T Wigs

(21) List of School Supplies and Their Taxable Status During the Holiday Period. The following is a list of school supplies and their taxable status during the holiday period if they are sold for \$50 or less per item.

T = Taxable, E = Exempt.

E Binders
T Books not otherwise exempt
E Cellophane (transparent) tape
E Colored pencils
E Compasses
E Composition books
E Computer disks (blank CDs only)
T Computer paper
E Construction paper
T Correction tape, fluid, or pens
E Crayons
E Erasers
E Folders
E Glue (stick and liquid)
E Highlighters
E Legal pads
E Lunch boxes
E Markers

T Masking tape
E Notebook filler paper
E Notebooks
E Paste
E Pencils, including mechanical and refills
E Pens, including felt, ballpoint, fountain, highlighters, and refills
E Poster board
E Poster paper
T Printer paper
E Protractors
E Rulers
E Scissors
E Staplers and staples (used to secure paper products)

(22) List of Learning Aids and Jigsaw Puzzles and Their Taxable Status During the Holiday Period. The following is a list of learning aids and jigsaw puzzles and their taxable status during the holiday period if they are sold for \$30 or less per item. T = Taxable, E = Exempt.

E Electronic books
E Flash cards
E Interactive books
E Jigsaw puzzles
E Learning cards
E Matching games
E Memory games
E Puzzle books
E Search-and-find books
E Stacking or nesting blocks or sets
E Toys that teach reading or math skills

(23) List of Personal Computers and Related Accessories and Their Taxable Status During the Holiday Period. The following is a list of personal computers and related accessories, and their taxable status during the holiday period if they are sold for \$1,500 or less per item. This is not an inclusive list. T = Taxable, E = Exempt.

E Cables for computers
E Calculators
E Car adaptors for laptop computers
T Cases for electronic devices (including electronic reader covers)
T CDs and DVDs (music, voice, prerecorded items)
T Cellular telephones (including smart telephones)
E Central processing units (CPU)
E Compact disk drives
E Computer for noncommercial home or personal use
E Desktop
E Laptop
E Tablet
T Computer bags
E Computer batteries

T Computer paper
E Computer towers consisting of a central processing unit, random-access memory, and a storage drive
T Computers designed and intended for recreation (games and toys)
T Copy machines and copier ink and toner
E Data storage devices (excludes those devices designed for use in digital cameras or other taxable items)
E Blank CDs
E Diskettes
E Flash drives
E Jump drives
E Memory cards
E Portable hard drives
E Storage drives
E Thumb drives
E Zip drives
T Digital cameras
T Digital media receivers
E Docking stations (for computers)
E Electronic book readers
T Fax machines (stand-alone)
T Furniture
T Game controllers (joy sticks, nunchucks)
T Game systems and consoles
T Games and gaming software (not including electronically delivered software)
E Hard drives
E Headphones (including earbuds)
E Ink cartridges (for computer printers)
E Keyboards (for computers)
E Mice (mouse devices)
E Microphones (for computers)
E Modems
E Monitors (except devices that include a television tuner)
E Motherboards
T Music players or accessories
E Personal digital assistant devices (except cellular telephones)
E Port replicators
E Printer cartridges
E Printers (including "all-in-one" models)
T Projectors
E RAM - random access memory
T Rented computers or computer-related accessories
E Routers
E Scanners
T Smart telephones
E Software (nonrecreational)
E Antivirus

E Database
E Educational
E Financial
E Word processing
E Speakers (for computers)
E Storage drives (for computers)
T Surge protectors
E Tablets
T Tablet cases or covers
T Televisions (including digital media receivers)
T Video game consoles
E Web cameras

Rulemaking Authority 213.06(1) FS. Law Implemented 212.08(20) FS. History-New.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 30, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 31, 2025

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.: RULE TITLES:

12A-1.0015 Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats

12A-1.097 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), and Rule 12A-1.0015 (Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats), F.A.C., is to reflect the amendments to paragraph 212.06(5)(b), F.S., provided in section 43, Ch. 2025-208, L.O.F., regarding a Florida Certificate of Forwarding Agent Address, effective January 1, 2026, the repeal of the tax on real property leases provided in section 43, Ch. 2025-208, L.O.F., effective October 1, 2025, and the repeal of the tax on aviation fuel provided in section 49, Ch. 2025-208, L.O.F., effective January 1, 2026.

SUMMARY: The proposed amendments to Rule 12A-1.0015 (Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats), and Rule 12A-1.097, F.A.C. (Public Use Forms), reflect: (1) the requirement for the Department report the state sales tax rate and discretionary sales surtax rate in the Department's Tax and Address Lookup System as zero for each eligible certified address with a unique five-digit zip code provided by the United States Postal Service; (2) documentation requirements for a forwarding agent that has been assigned a unique five-digit zip code; and (3) the

conditions for which a forwarding agent must surrender its Florida Certificate of Forwarding Agent Address.

The proposed amendments to Rule 12A-1.097, F.A.C., incorporate, by reference: (1) updates to registration applications forms DR-1, DR-1A, and DR-1N, to reflect the repeal of the taxes on real property leases and aviation fuel; and (2) updates to the Application for a Florida Certificate of Forwarding Agent Address reflecting the law changes.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

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

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b), 212.08(7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS.

LAW IMPLEMENTED: 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.02(20), 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), 212.13(1), (2), (3), (4), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 212.21(3), 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2) FS.

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: Tuesday, November 4, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.0015 Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats.

(1) No change.

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

(d)1. Any dealer who makes tax exempt sales of tangible personal property and, in good faith, accepts a valid copy of a Florida Certificate of Forwarding Agent Address or relies on the list of designated forwarding agent addresses on the Department's website, or relies on the Department's Address/Jurisdiction Database, and then ships the property to the designated address on the certificate for export outside of the United States may not collect ~~is not liable for~~ any tax ~~due~~ on sales made during the effective dates of the certificate. The dealer is not liable for any tax due on such sales. The dealer must maintain documentation that the property was shipped or delivered by the dealer directly to the forwarding agent address.

2. No change.

(e) through (f) No change.

(3) No change.

(4) Florida Certificate of Forwarding Agent Address; Application; Eligibility.

(a) To apply for a Florida Certificate of Forwarding Agent Address, an applicant must submit a complete Application for a Florida Certificate of Forwarding Agent Address (Form DR-1FA, incorporated by reference in Rule 12A-1.097, F.A.C.), a Florida Business Tax Application (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.), and documentation sufficient to substantiate the applicant's eligibility for the certificate, including the applicant's most recently filed federal income tax return. An application for a certificate is complete

when all information required to be submitted by Section 212.06(5)(b), F.S., the application, and this rule is provided to the Department. An applicant that applied for and has been granted a Certificate of Registration is not required to submit a Florida Business Tax Application when applying for a new or renewal of a Florida Certificate of Forwarding Agent Address.

(b) No change.

(c) Each applicant is required to provide the following to demonstrate the business is engaged in the export of property owned by others and supported by the following information:

1. through 4. No change.

5. An applicant that desires that its certified address be reported in the Department's Address/Jurisdiction Database with a tax rate of zero must include documentation issued by the United States Postal Service confirming the assignment of a special five-digit zip code. A business that has already been granted a Florida Certificate of Forwarding Agent Address may submit the required documentation issued by the United States Postal Service to Account Management as provided in subparagraph (4)(i)2. A certified address with a special five-digit zip code provided by the United States Postal Service will not be reported in the Department's Address/Jurisdiction Database with a tax rate of zero if that address includes a suite address or secondary address.

(d) through (h) No change.

(i) Certificate holders must immediately notify the Department, in writing, and must surrender the certificate, in cases where the certificate holder ceases doing business, changes its address, no longer uses the certified address for export, or should the business otherwise no longer meet the eligibility requirements, provided in paragraph (b), for a Florida Certificate of Forwarding Agent Address and must surrender their certificate.

1. through 2. No change.

(j) through (k) No change.

(5) through (6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 212.06(5)(b)13., 212.18(2), 213.06(1) FS. Law Implemented 212.02(20), 212.05(1), 212.06(1), (2), (5), 212.12(9), 212.13(1), (2), (3), (4), 212.21(3), 213.37 FS. History—New 6-12-03, Amended 6-14-22, 1-1-26.

12A-1.097 Public Use Forms.

(1) No change.

(a) Copies of these forms, except those denoted by an asterisk (*), are available, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons

with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(b) Forms (certifications) specifically denoted by an asterisk (*) are issued by the Department upon final approval of the appropriate application. Defaced copies of certifications, for purposes of example, may be obtained by written request directed to:

Florida Department of Revenue

Taxpayer Services

Mail Stop 3-2000

5050 West Tennessee Street

Tallahassee, Florida 32399-0112.

Form Number	Title	Effective Date
(2)(a) DR-1	Florida Business Tax Application (http://www.flrules.org/Gateway/reference.asp?No=Ref-18760-14227)	01/26 04/22
(b) DR-1N	Registering Your Business (http://www.flrules.org/Gateway/reference.asp?No=Ref-18763-14821)	01/26 04/23
(c) No change.		
(d) DR-1A	Application for Registered Businesses to Add a New Florida Location (http://www.flrules.org/Gateway/reference.asp?No=Ref-18761-14228)	01/26 04/22
(e) through (f) No change.		
(g) DR-1FA	Application for a Florida Certificate of Forwarding Agent Address (http://www.flrules.org/Gateway/reference.asp?No=Ref-18762-14398)	01/26 06/22
(h) No change.		
(3) through (23) No change.		

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b), 212.08(7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-

11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 2-11-24, 8-6-24, 2-20-25, 1-1-26.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: September 30, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: July 31, 2025

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-19.100 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 the Florida Communications Services Tax Return (Form DR-700016) to update local tax rates for reporting periods beginning January 2026, and to remove returns for reporting periods prior to January 2025. When in effect, the rule will provide the reporting period for the current tax return, January 2025–December 2025, and adopt a new Florida Communications Services Tax Return and instructions with local communications services tax rates for reporting periods beginning January 2026.

SUMMARY: The proposed amendments to Rule 12A-19.100, F.A.C., adopt, by reference, changes to the Florida Communications Services Tax Return (Form DR-700016) and instructions to update tax rates for local jurisdictions for reporting periods beginning on or after January 1, 2026, to provide the current return applies to reporting periods during calendar year 2025, and to remove the obsolete return for reporting periods prior to 2025.

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: 218.26(1) FS.

LAW IMPLEMENTED: 218.21, 218.215, 218.23, 218.245, 218.25, 218.26 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: Tuesday, November 4, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-19.100 Public Use Forms.

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

(b) 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/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-200, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Department's TDD at 711, 1(800)367-8331 or (850)922-1115.

(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>1/26</u>	<u>January 2026 -</u>	<u>January 1, 2026 -</u>
1/25	January 2025 - <u>December 2025</u>	January 1, 2025 - <u>December 31, 2025</u>
01/24	January 2024 - December 2024	January 1, 2024 - December 31, 2024

Form Number	Title	Effective Date
(3) No change.		
(4)(a) DR-700016	Florida Communications Services Tax Return (R. <u>01/26</u> 01/25) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18764-17779)	<u>01/26</u> 2/25
(b) DR-700016	Florida Communications Services Tax Return (R. <u>01/25</u> 01/24) (http://www.flrules.org/Gateway/reference.asp?No=Ref-17779-16350)	<u>02/25</u> 02/24
(5)(a) DR-700016N	Instructions for Completing the Florida Communications Services Tax (Form DR-700016) (R. <u>01/26</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18765)	<u>01/26</u>
(b)(5) DR-700016N	Instructions for Completing the Florida Communications Services Tax (Form DR-700016) (<u>N. 01/25</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-17780)	<u>02/25</u>
(6) through (13) No change.		

PROPOSED EFFECTIVE DATE: January 1, 2026

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, 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, 5-23-22, 1-16-23, 2-11-24, 1-1-26.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 30, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 31, 2025

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.:	RULE TITLES:
12B-4.001	Payment of Tax
12B-4.002	Liability for Tax
12B-4.003	Public Use Forms
12B-4.004	Refunds
12B-4.005	Penalties and Interest
12B-4.006	Excise Tax on Documents; Construction
12B-4.007	Recordation of Documents
12B-4.011	Imposition of Tax
12B-4.012	Rate, Consideration
12B-4.013	Conveyances Subject to Tax
12B-4.014	Conveyances Not Subject to Tax
12B-4.041	Imposition of Tax
12B-4.042	Issues Subject to Tax
12B-4.043	Issues Not Subject to Tax
12B-4.051	Imposition of Tax
12B-4.052	Computation of Tax; Definitions
12B-4.053	Taxable Documents
12B-4.054	Exempt Transactions

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule Chapter 12B-4, F.A.C. (Documentary Stamp Tax), is to update the rules regarding the administration of the documentary stamp tax by clarifying current provisions and removing obsolete and unnecessary provisions.

SUMMARY: The proposed amendments to Rules 12B-4.001, 12B-4.002, 12B-4.003, 12B-4.004, 12B-4.005, and 12B-4.007, F.A.C., and the repeal of Rule 12B-4.006, F.A.C.: 1) remove obsolete provisions regarding the closing out of alternate procedure stamp accounts that are no longer used by the clerks of the court; 2) clarify that the exemptions provided to the state agencies includes counties, municipalities, and political subdivisions; 3) clarify that written obligations to pay money executed by the United States or its agencies as borrowers are exempt; 4) update how to obtain copies of forms from the Department; 5) update and clarify requirements for filing an application for a refund of documentary stamp tax or surtax with the Department; 6) update penalty and interest provisions; 7) clarify that a clerk of court's failure to collect the tax does not relieve the parties to the document of the liability for the tax; 8) remove rule provisions that are not necessary to the administration of the tax; 9) remove obsolete provisions; and 10) remove unnecessary references to Attorney General Opinions, to case law, and to other rules.

The proposed amendments to rules regarding the taxability of deeds, Rules 12B-4.011, 12B-4.012, 12B-4.013, and 12B-4.014, F.A.C.: 1) clarify the statutory rate of documentary stamp tax and surtax imposed in Miami-Dade County and other Florida counties; 2) clarify that documents that transfer mobile

homes are only subject to the tax when the mobile home is classified as real property at the time of the transfer; 3) clarify provisions regarding the transfer of a member's interest in a mobile home park site; 4) clarify provisions for deeds that transfer an interest in real property between spouses and former spouses; 5) clarify that a technical deficiency in the nature of a scrivener's error correcting a deed is not subject to tax; 6) clarify that when the consideration under the terms of a lease is limited to future rental payments, the lease is not subject to tax; 7) provide grammatical changes; 8) remove obsolete or unnecessary provisions; and 9) remove unnecessary references to Attorney General Opinions, to case law, and to other rules.

The proposed amendments to rules regarding the taxability of bonds, Rules 12B-4.041, 12B-4.042, and 12B-4.043, F.A.C.: 1) remove provisions that are not necessary to the administration of the tax on bonds; 2) clarify that mortgages or other evidences of indebtedness securing a bond must be recorded in Florida to be subject to tax; 3) clarify that bonds issued by religious or nonprofit organizations are subject to tax; and 4) remove unnecessary references to Attorney General Opinions.

The proposed amendments to rules regarding the taxability of notes and written obligations to pay money, Rules 12B-4.051, 12B-4.052, 12B-4.053, and 12B-4.054, F.A.C.: 1) remove unnecessary, redundant, or obsolete provisions regarding bankers or trade acceptances, certificates of deposit, certified checks, revolving charge accounts, conditional sales contracts, contracts containing a right to rescind, pawn tickets, purchase orders or contracts requiring cash on delivery, retain title contracts, foreign notes and international banking transactions, student loans exempt under federal law, written obligations to pay money executed by state or federal credit unions that are immune from state taxes, the tax exemption for documents executed under the provisions of Chapters 159 or 420, F.S., by industrial development authorities or the Florida Housing Finance Corporation, contracts brought into Florida for collection, documents executed outside Florida, provisions for determining the amount of a secured line of credit, the maximum and minimum tax on written obligations to pay money, and written obligations to pay money that are not signed by the obligor; 2) clarify that the assumption of a note, or a mortgage, or of both, is a promise to pay; 3) remove provisions providing that leases of tangible personal property are subject to tax; 4) provide grammatical and technical changes; and 5) remove unnecessary references to Attorney General Opinions, to case law, and to other rules.

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(1), 213.06(1) FS.

LAW IMPLEMENTED: 95.091, 116.01, 201.01, 201.02, 201.022, 201.031, 201.07, 201.08, 201.09, 201.10, 201.11, 201.12, 201.13, 201.132, 201.133, 201.14, 201.17, 201.20, 201.21, 201.22, 201.23, 201.24, 213.21, 213.235, 213.255, 213.756, 215.26, 219.07, 517.32 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: Tuesday, November 4, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-4.001 Payment of Tax.

(1) County Comptroller or Clerk of the Circuit Court.

(a) County Comptroller or Clerk of the Circuit Court – Each County Comptroller, or if there is none, then Clerk of the Circuit Court of each county (“Clerk”) must ~~hereinafter~~

~~referred to as "Clerk" of the Court~~, shall collect the tax imposed by Chapter 201, F.S., on recorded documents, and may collect the tax on unrecorded documents, keeping a journal indicating the amount of tax paid. Clerks ~~of the Court~~ that elect to collect the tax on unrecorded documents must ~~shall~~ meet the requirements of paragraph (b). All taxes collected on behalf of the state and associated information must ~~shall~~ be electronically submitted to the Department, as provided in Section 213.13, F.S., and ~~rule~~ Chapter 12-28, F.A.C. There will ~~shall~~ be no collection allowance allowed to the Clerk ~~of the Court~~ when the tax is collected and not remitted in accordance with these rules.

(b) A notation is required on each document recorded or not recorded ~~unrecorded~~ by the Clerk ~~of the Court~~ that indicates the amount of tax paid and the county where payment is being made. The notation may be signed, initialed, or stamped with the name or initials of the Clerk ~~of the Court~~, or designated agent ~~thereof~~.

(2) Registered Persons – Unrecorded Documents.

(a) Any person who has averaged or will average at least 5 taxable transactions per month is required to register with the Department and remit the taxes due directly to the Department for all unrecorded documents ~~not to be recorded~~. Any person with less than 5 transactions per month has the option, but is not required, to register with the Department. The procedures provided in this subsection do not apply to documents that are to be recorded with the Clerk ~~of the Court~~.

(b) A separate registration application is required for each location where taxable documents that are not recorded with the Clerk ~~of the Court~~ are maintained. If a registered person previously submitted the Form DR-1, Florida Business Tax Application (form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.) to the Department and holds an active certificate of registration or reemployment tax account, the registered person may use an Application for Registered Businesses to Add a New Florida Location (~~Form DR-1A~~, incorporated by reference in Rule 12A-1.097, F.A.C.) in the following circumstances:

1. and 2. No change.

(c) Registration with the Department for the purposes of the documentary stamp tax is available by using one of the following methods:

1. No change.

2. Filing Form DR-1, Florida Business Tax Application (~~incorporated by reference in Rule 12A-1.097, F.A.C.~~) with the Department, as indicated on the registration application.

(d) through (e) No change.

(f) Any person registered must ~~shall~~ keep a journal, or other account book or record of original entry, maintaining a listing of all unrecorded documents executed and delivered. The journal must ~~shall~~ show a daily listing of each document, indicating every document transaction, the amount, and

whether the document is taxable. When the document is taxable, the amount of tax due must ~~shall~~ be indicated for each document. When the document is not taxable, the journal must indicate the reason for the exemption.

(g) No change.

(3) through (4) No change.

~~(5) Procedures to Follow in Closing Out Alternate Procedure Stamp Accounts of Clerks:~~

~~(a) The Clerk's receipts will be reconciled with remittances of tax to the Department.~~

~~(b) The Clerk's receipts will be reconciled with tax affixed to recorded documents.~~

~~(c) The amount of tax due, less the collection allowance, will be collected from the Clerk by the Department.~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 116.01, 201.01, 201.08, 201.09, 201.11, 201.12, 201.13, 201.132, 201.133, 201.14, 213.756, 219.07 FS. History—New 8-18-73, Formerly 12A-4.01, Amended 2-21-77, 12-3-81, Formerly 12B-4.01, Amended 12-5-89, 2-16-93, 12-30-97, 5-4-03, 3-25-20,_____.

12B-4.002 Liability for Tax.

(1)(a) Liability in general – Except as otherwise provided in paragraph (1)(b) and subsections (2) and (3) of this rule, the tax is payable by any of the parties to a taxable document transaction. When the parties to the document transaction may agree among themselves as to who will shall pay the tax, the agreement does but such agreements do not relieve the remaining parties others from their liability for the payment of the tax in the event the agreement is not followed. The tax remains due by the remaining parties.

~~(b) Taxability of Instrument – The taxability of an instrument, as well as amount of the tax, is determined by form and face of the instrument and cannot be affected by proof of extrinsic facts. (Lee v. Kenan, 78 F.2d 425 (5th Cir. 1935); 100 ALR 869)~~

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

(2) United States, Its Agencies or Instrumentalities.

(a) A document Transactions between nonexempt non-exempt parties and the United States or , its agencies is or instrumentalities are taxable unless such document has transactions are evidenced by documents which have been exempted by federal or state law Congress.

(b) Written obligations to pay money executed by the United States or its agencies as borrowers are exempt.

~~(c)(b) Mortgages and notes executed by nonexempt non-exempt parties to instrumentalities of the federal government, which include, but are not limited to the following agencies are subject to the tax.:~~

~~Administrator of Veterans Affairs;~~

~~Central Bank for Cooperatives;~~

~~Columbia Bank for Cooperatives;~~

~~Farmers Home Corporation;~~

Federal Housing Commissioner;
 Federal Intermediate Credit Bank;
 Federal Production Credit Association;
 Federal Savings and Loan Associations;
 Production Credit Corporation;
 Production Credit Corporation of Columbia;
 Rural Electrification Administration;
 Small Business Administration.

(d)(e) Mortgages and notes between ~~nonexempt non-exempt~~ parties and agencies or instrumentalities of the federal government, ~~including, but not limited to, the following agencies are exempt by Congress and, therefore, are not taxable.~~ (However, an instrument which is guaranteed or insured by such an agency one of the following agencies or instrumentality instrumentalities is subject to tax.)

1. ~~Agricultural Credit Association;~~

2. ~~Farmers Home Administration; also includes deeds to the Farmers Home Administration (Name changed to: Rural Development/Rural Housing Services);~~

3. ~~Federal National Mortgage Association (FNMA);~~

4. ~~Government National Mortgage Association (GNMA);~~

5. ~~Neighborhood Reinvestment Corporation;~~

6. ~~Reconstruction Finance Corporation.~~

(3) State, Counties, and Municipalities.

(a) The state, county, municipality, or any political subdivision thereof is not liable for documentary stamp the tax with respect to a document transferring any interest in realty to which it is a party. However, the document transaction is not exempt from tax, and any nonexempt the non-exempt party to the document transaction is liable for the tax. ~~The affixing of stamp tax to an instrument by the state, county, municipality, or a political subdivision thereof does not constitute payment of the tax, and the non-exempt party remains liable for the tax in such case.~~

~~Cross Reference—subsection 12B 4.014(13), F.A.C.~~

(b) Written obligations to pay money issued by the state, counties, municipalities, or any political subdivision of the state are exempt.

~~Cross Reference—subsection 12B 4.054(24), F.A.C.~~

(4) Documents Instruments Between Governmental Agencies.;

(a) Documents that transfer real property Instruments between federal or state agencies governments or counties, municipalities, or any political subdivisions are not taxable their instrumentalities, all being governmental agencies, are exempt from tax.

~~Cross Reference—subsection 12B 4.014(10), F.A.C.~~

(b) A conveyance by a master in chancery, sheriff, or clerk of circuit court for realty sold under foreclosure, execution, or court judgment to an agent of the federal government who is the

mortgagee is not taxable unless there are excess funds received from the sale from which the tax may be paid.

~~Cross Reference—subsection 12B 4.013(3), F.A.C.~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, 201.02, 201.08, 201.24 FS. History—New 8-18-73, Formerly 12A-4.02, Amended 3-13-79, 11-29-79, 12-3-81, Formerly 12B-4.02, Amended 12-5-89, 2-13-91, 12-30-97, ____.

12B-4.003 Public Use Forms.

(1)(a) The following public-use forms and instructions are employed by the Department of Revenue in its administration of the documentary stamp tax, and are hereby incorporated in this rule by reference.

(b) Copies of these forms are available, without cost, by: 1) downloading the form from the Department's website at 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 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(2) through (4) No change.

Rulemaking Authority 201.11, 213.06(1) FS. Law Implemented 119.071(5), 201.01, 201.02(1), (4), 201.031(1), 201.07, 201.08(1)(a), 201.133, 213.755 FS. History—New 8-18-73, Formerly 12A-4.03, Amended 9-26-77, 12-11-78, Formerly 12B-4.03, Amended 12-5-89, 2-16-93, 10-20-93, 12-30-97, 5-4-03, 6-28-05, 1-1-08, 4-14-09, 1-11-10, 6-28-10, 4-25-12, 1-11-16, 1-1-23, ____.

12B-4.004 Refunds.

(1) Any person who has overpaid documentary stamp tax or discretionary surtax, or paid the tax or surtax that was not due, or paid the tax or surtax in error, may seek a refund by filing an Application for Refund (form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed with the Department within three years after the date the tax was remitted to the Department and must meet the requirements of Sections 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

(a) ~~Form DR 26, Application for Refund, must be filed with the Department for tax paid on or after October 1, 1994, and prior to July 1, 1999, within 5 years after the date the tax was paid.~~

(b) ~~Form DR 26, Application for Refund, must be filed with the Department for tax paid on or after July 1, 1999, within 3 years after the date the tax was paid.~~

(2) When an application for refund of taxes paid is made by a person other than the maker of the document or instrument, the applicant must provide documentation that the tax was paid by the applicant. (Attorney General Opinion 065-76, July 22, 1965, 1965-66 Biennial Report, Page 105)

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 95.091, 213.255, 215.26 FS. History—New 8-18-73, Formerly 12A-4.04, Amended 12-26-77, Formerly 12B-4.04, Amended 12-30-97, 5-4-03, ____.

12B-4.005 Penalties and Interest.

(1) Failure to Pay Tax or Discretionary Surtax Required. For any document, instrument, or paper upon which the documentary stamp tax or discretionary surtax is imposed and the proper amount of tax or surtax remains unpaid, the person or persons liable for the tax upon the document, instrument, or paper is subject to a specific penalty of 10 percent of the amount of the tax or surtax unpaid for each 30 days, or fraction thereof, the tax or surtax remains unpaid, not to exceed 50 percent of the unpaid tax or surtax.:

(a) ~~Whoever makes, signs, issues, or accepts, or causes to be made, signed, issued, or accepted, any instrument, document, or paper of any kind or description whatsoever, without the full amount of the tax herein imposed thereon being fully paid, shall be guilty of a misdemeanor and upon conviction shall be punished accordingly.~~

(b) ~~Any document, instrument, or paper upon which the tax under this chapter is imposed and which, upon audit or at time of recordation, does not evidence the proper amount of tax paid shall subject the person or persons liable for the tax upon the document, instrument, or paper to:~~

1. ~~Payment of tax not paid;~~

2. ~~Effective January 1, 1993, payment of penalty to the Department shall increase from 25 percent to 50 percent of the tax not paid. Effective April 1, 1997, the penalty shall be imposed at a rate of 10 percent per month, or fraction thereof, of the unpaid tax, not to exceed 50 percent. The penalty for failing to file a timely return shall not be less than ten dollars. However, the Department shall compromise the penalty if the Department determines that the noncompliance is due to reasonable cause and not to willful negligence, willful neglect, or fraud. Any remaining penalty is subject to the compromise and settlement authority provided in Chapter 12-13, F.A.C. In making a determination whether the penalty should be reduced, the Department shall be guided by such criteria as whether administrative rules exist regarding analogous transactions and whether there are court decisions or opinions of the Attorney General which are relevant to the taxability of the document. A taxpayer's good faith belief that the document was not taxable does not, of itself, authorize a reduction in the penalty. If any part of the deficiency is due to fraud, a penalty of 200 percent of the deficiency shall be imposed;~~

(2) Failure to Timely File a Return. When the documentary stamp tax or discretionary surtax imposed on any document, instrument, or paper is not timely reported and paid, as required

by Section 201.133, F.S., and Rule 12B-4.001, F.A.C., a minimum penalty of \$10 for failure to timely file the tax return required and a penalty for failure to timely pay the tax or surtax due, as provided in subsection (1), are imposed.

(3)(2)(a) Payment of interest is due shall be at the following rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C., prorated daily.:

1. ~~One percent per month (prorated daily using the daily factor of .000328767) for payments due prior to January 1, 2000.~~

2. ~~For payments due on or after January 1, 2000, the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C., prorated daily.~~

(b) Interest accrues based upon the amount of the tax not paid from the date the tax or discretionary surtax is due until the date on which the tax or surtax is paid.

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.031, 201.11, 201.133, 201.12, 201.17, 201.20, 213.21, 213.235 FS. History—New 8-18-73, Formerly 12A-4.05, Amended 2-21-77, 4-2-78, 10-18-78, 12-30-82, Formerly 12B-4.05, Amended 12-5-89, 2-16-93, 10-20-93, 12-30-97, 4-2-00, ____.

12B-4.006 Excise Tax on Documents; Construction.

Rulemaking Authority 201.11, 213.06(1) FS. Law Implemented 201 FS. History—New 8-18-73, Formerly 12A-4.06, 12B-4.06, Amended 12-5-89, 12-30-97, Repealed.

12B-4.007 Recordation of Documents.

The failure of the Clerk to require payment of the proper amount of tax prior to recording the document does not relieve the parties to the document from being liable for any tax due. The following information pertains to the recordation of documents requiring tax under Chapter 201, F.S.

(1) All instruments should be examined by the clerk, or his deputy before recording.

(2) ~~All instruments shall be properly taxed prior to recordation.~~

(3) ~~In order to protect his rights, it shall be the duty of the owner and holder of the deed, mortgage, or other document, within the recording laws of this State, to see to it that proper amount of stamp taxes are attached thereto prior to recording.~~

(4) The duty of a Clerk of a Circuit Court to see to it that proper stamp taxes are paid prior to a recording of the document is an incidental and not a primary duty; his failure to require the proper amount of stamp taxes prior to recording will in no way protect the owner or holder of the document against the effects of a failure to pay the proper tax thereon.

(5) ~~In order to avoid a controversy at a later date as to the consideration upon which the tax was paid, the clerk may, at the time of recording, make a notation on the margin of the instrument as to the consideration. (1961 Op. Att'y. Gen. Fla. 061-188 (Dec. 8, 1961))~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, ~~201.022~~, 201.12 FS. History—New 8-18-73, Formerly 12A-4.07, 12B-4.07, Amended 12-29-86, 12-5-89, 2-16-93, 12-30-97, 4-14-09, ____.

12B-4.011 Imposition of Tax.

(1) No change.

(2) Taxable Conveyances: Tax must be paid on all taxable conveyances regardless of where the document may be made, executed, or delivered. ~~(1932 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 979 (May 20, 1932))~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, 201.02 FS. History—New 8-18-73, Formerly 12A-4.11, Amended 11-29-79, Formerly 12B-4.11, Amended 12-5-89, 12-30-97, ____.

12B-4.012 Rate, Consideration.

(1)(a) Documentary Stamp Tax, Stamps; Rate and Computation: ~~The Effective August 1, 1992, the tax imposed under Section 201.02, F.S., on deeds, instruments, documents, or writings whereby any lands, tenements, or other realty or any interest therein is transferred or conveyed is 70 cents on each \$100 or fractional part thereof of the consideration paid, or to be paid. When the full amount of the consideration is not shown in the face of such deed, instrument, document, or writing, the tax is shall be at the rate of 70 cents on each \$100 or fractional part thereof of the consideration therefor. The 70 cent rate does not apply to deeds, instruments, or writings relating to real property located in applies except for any county that has implemented the provisions of Section 201.031, F.S. As of August 1, 1992, this would apply only to Dade County, where the rate of 60 cents applies.~~

(b) The documentary stamp tax in Miami-Dade County, which has implemented the provisions of Section 201.031, F.S., is levied at the rate of 60 cents per \$100 (or portion thereof) on documents that transfer interest in Florida real property.

(2) Definitions:—

(a) “Consideration” under Section 201.02, F.S., includes, but ~~is shall~~ not be limited to, money paid or to be paid, the amount of any indebtedness discharged by a transfer of any interest in real property, mortgage indebtedness and other encumbrances which the real property interest being transferred is subject to, notwithstanding the transferee may be liable for such indebtedness. Where property other than money is exchanged for interests in real property, there is the presumption that the consideration is equal to the fair market value of the real property interest being transferred.

(b) “Property other than money” includes, but ~~is shall~~ not be limited to, property that is corporeal or incorporeal, tangible or intangible, visible or invisible, real or personal; everything that has an exchangeable value or which goes to make up wealth or estate.

(3) Discretionary Surtax, Rate and Computation: ~~The documentary stamp surtax in Miami-Dade County, which has implemented the provisions of Certain charter counties, as defined in Section 125.011, F.S., are authorized to levy a surtax pursuant to Section 201.031, F.S., is levied at on the same documents taxed under Section 201.02, F.S. The rate of tax shall not exceed 45 cents for each \$100 (or portion fractional part thereof) of the consideration paid or to be paid. However, a document conveying only a single-family residence, which includes shall include a condominium unit, or a cooperative apartment unit representing a proprietary interest in a corporation owning a fee or leasehold interest initially in excess of 98 years, or a detached dwelling, is not taxable. Where a document conveys more than one single-family residence, the surtax tax is due.~~

~~(4) Consideration Surtax: The term “consideration” under Section 201.031, F.S., includes but is not limited to those terms in subsection (2) of this section.~~

~~(4)(5) Interest: Even though the parties to the transaction term the total of annual payments as the “total consideration” for the conveyance or transfer, it is only the total of the principal amounts that is taxable consideration liable for the documentary stamp tax under Section 201.02, F.S., and the amounts set forth as interest are not taxable consideration exempt from such tax. (1971 Op. Att’y. Gen. Fla. 071-30 (Feb. 19, 1971)) The same rule is applicable to the surtax levied under Section 201.031, F.S.~~

~~(5)(6) Minimum Tax: The minimum tax is required on all conveyances where a nominal consideration, such as “ten dollars and other valuable considerations, etc.”, is cited in the document even though such statement may be impeached by competent evidence. (1931 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 855 (Nov. 30, 1931); Letter from Att’y. Gen. Fla. to State Comptroller (Dec. 10, 1962))~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, 201.02, 201.031 FS. History—New 8-18-73, Formerly 12A-4.12, Amended 2-21-77, 8-8-78, 11-29-79, 12-30-82, Formerly 12B-4.12, Amended 12-5-89, 2-13-91, 2-16-93, 12-30-97, ____.

12B-4.013 Conveyances Subject to Tax.

(1) Exchange of Property: In an exchange of real property by the respective owners of the property exchanged, lands are given as consideration for the transfer of other lands between the parties. The consideration has a reasonably determinable value, ~~(DeVore v. Gay, 39 So. 2d 796 (Fla. 1949))~~ and is property other than money. The consideration for each deed is the fair market value of the property transferred, ~~up by the transferor~~ plus any other consideration given.

(2) No change.

(3)(a) Clerk of the Court, Master, Sheriff. A conveyance by a master in chancery, a sheriff, or a Clerk ~~clerk of the court~~ for realty sold under foreclosure or execution is subject to tax. The

tax is computed on the amount of the highest and best bid received for the property at the foreclosure sale. The Clerk of the Court is required to collect the tax from the highest bidder when the Certificate of Title is recorded.

(b) The assignment of a successful bid at a foreclosure sale is taxable as an instrument transferring real property. The documentary stamp taxes cannot reduce the claim of the mortgagee when the mortgagee is an agent of the federal government. The mortgagor is liable for the payment of the tax from any funds paid to the mortgagor after the payment of prior claims of, or in connection with the foreclosure. (1960 Op. Att'y. Gen. Fla. 060-125 (July 29, 1960)).

~~Cross Reference~~ — subsection 12B-4.013(6), F.A.C.

(4) Threat of Eminent Domain Proceedings. ~~Threat of:~~ Conveyances of realty made to a governmental entity under threat of condemnation or as part of an out-of-court settlement of condemnation proceedings are not subject to documentary stamp tax. Threat of condemnation exists when a property owner is informed in writing by a representative of a governmental body or public official authorized to acquire property for public use, that such body or official has decided to acquire the property and the property owner has reasonable grounds to believe that the necessary steps to condemn the property will be instituted if a voluntary sale is not arranged. Conveyances to nongovernmental entities are subject to tax.

Cross Reference ~~Cross Reference~~ — subsection 12B-4.014(12), F.A.C. 12B-4.014(13), F.A.C.

(5) State, County, Municipality. Conveyance to or by the state, a county, a municipality or other public agency to or by a ~~nonexempt non-exempt~~ party is subject to tax. The state, county, municipality or other public agency is exempt from payment of tax but the ~~nonexempt non-exempt~~ party is not exempt. (1936 Op. Att'y. Gen. Fla. 1935-36 Biennial Report, Page 29 (April 10, 1936); 1962 Op. Att'y. Gen. Fla. 062-150 (Nov. 8, 1962); 1968 Op. Att'y. Gen. Fla. 068-10 (Jan. 19, 1968); 1971 Op. Att'y. Gen. Fla. 071-100 (May 12, 1971))

~~Cross Reference~~ — subsection 12B-4.002(3), F.A.C.

(6) United States, Its Agencies or Instrumentalities. Conveyance to the United States, its agencies or instrumentalities from a ~~nonexempt non-exempt~~ party, except as provided in subsection 12B-4.014(11), F.A.C., is subject to tax. (1960 Op. Att'y. Gen. Fla. 060-125 (July 29, 1960); 1961 Op. Att'y. Gen. Fla. 061-84 (May 19, 1961); 1961 Op. Att'y. Gen. Fla. 061-122 (Aug. 1, 1961); 1965 Op. Att'y. Gen. Fla. 065-59 (July 15, 1965); 1971 Op. Att'y. Gen. Fla. 071-100 (May 12, 1971)).

(7) Timber, Oil, Gas, and Mineral – Contracts or Assignments. Contracts, agreements, leases, and other documents conveying any interest in standing timber, pine stumps, oil or gas leases and assignments, or conveyances of oil, gas, mineral rights or royalty interests affecting lands in this

state are subject to tax. (1945 Op. Att'y. Gen. Fla. 045-328 (Oct. 19, 1945); 1950 Op. Att'y. Gen. Fla. 050-140 (Mar. 22, 1950); 1962 Op. Att'y. Gen. Fla. 062-114 (Aug. 29, 1962); 1971 Op. Att'y. Gen. Fla. 071-30 (Feb. 19, 1971))

(8) Cooperative Units. Instruments by which the right is granted to a tenant-stockholder to occupy a unit owned by a cooperative corporation are subject to tax.

~~Cross Reference~~ — subsection 12B-4.011(2), F.A.C.

(9) No change.

(10) Cemetery Lots, Interment Rights, Sepulcher Rights. Documents conveying cemetery lots, interment rights, sepulcher rights, or any other interest in realty are subject to tax. (1932 Op. Att'y. Gen. Fla. 1931-32 Biennial Report, Page 1000 (June 11, 1932); 1970 Op. Att'y. Gen. Fla. 070-169 (Dec. 4, 1970)).

(11) Easements. A document that conveys an easement is ~~Easements constitute transfers of interest in realty are~~ subject to tax. (Letter from Att'y. Gen. Fla. to State Comptroller (April 15, 1932)).

~~(12) Banks: Conveyances executed to or by State or National banks are subject to tax.~~

~~(13) Savings and Loan Associations: Conveyances executed to or by savings and loan associations are subject to tax.~~

~~(12)(14)~~ Agreement or Contract for Deed. Consideration for the conveyance of an equitable interest in real property pursuant to an agreement or contract for deed includes the amount of any payments made and the unpaid balance of the agreement or contract. Tax is ~~therefore~~ calculated on the full contract price and ~~tax shall be~~ paid on the contract when made. No ~~stamp~~ tax is due on the recorded deed made when the proper amount of taxes has ~~have~~ been paid on the contract. The deed must ~~shall~~ indicate, by a notation on the contract, that the proper amount of ~~stamp~~ tax has been paid. ~~The agreement may also be subject to tax under Section 201.08, F.S. (1959 Op. Att'y. Gen. Fla. 059-244 rev. (Feb. 25, 1960); 1970 Op. Att'y. Gen. Fla. 070-171 (Dec. 8, 1970)).~~

~~(13)(15)~~ Cancellation of Contract or Agreement for Deed. A conveyance of the purchaser's interest to the seller in satisfaction of the purchaser's obligation under a contract or agreement for deed where the indebtedness of the purchaser is canceled, or otherwise rendered unenforceable, is subject to tax. The measure of the tax payable is determined by the amount of the indebtedness canceled or otherwise rendered unenforceable and any other consideration given by the seller. (1960 Op. Att'y. Gen. Fla. 060-165 (Oct. 11, 1960)).

~~Cross Reference~~ — subsection 12B-4.014(12), F.A.C.

~~(14)(16)~~ Assignment of Contract for Deed. The assignment of a prior purchaser's interest under a contract or agreement for deed to a new purchaser is a conveyance of an equitable interest which the prior purchaser had in the real

property. Consideration for the transfer includes the amount paid by the new purchaser and the unpaid balance of the contract for deed. Tax is due based on the total consideration. No stamp tax is due on the recorded deed when the proper amount of tax has been paid on the assignment. The deed must ~~shall~~ indicate by a notation that proper stamp tax has been paid. Tax is also due under Section 201.08, F.S., if the remaining balance of the contract is assumed by the new purchaser. (1959 Op. Att’y. Gen. Fla. 059-244 Rev. (Feb. 25, 1960); Department of Revenue v. Mesmer, 345 So. 2d 384 (Fla. 1st DCA 1977)).

(15)(17) Industrial Development Authority and Florida Housing Finance Corporation. Conveyances of realty by industrial development authorities and the Florida Housing Finance Corporation to private corporations are taxable.

Cross Reference subsection 12B 4.054(26), F.A.C.

(16)(18) No change.

(17)(19) Combined Sale of Land and Improvements. Where a conveyance of realty is made by a corporation or person engaged in the business of land sales and construction of buildings and other improvements, stamp tax is imposed on the conveyance based on the amount of consideration paid or to be paid upon delivery of the deed to the purchaser. If the deed is not delivered to the purchaser until construction is completed, stamp tax is required on the total consideration paid for the land and improvements, ~~regardless of the date of recordation. However, proper stamp tax shall be paid when the deed is recorded.~~

(18)(20) “Wrap-Around” Mortgages. Where a “wrap-around” mortgage is given to secure the unpaid balance of the purchase price for the transfer of realty, ~~documentary stamp tax is to be paid on the total consideration, which includesshall include~~ the amount of any “wrap-around” mortgage. (Department of Revenue v. Brookwood Associates, Limited, 324 So. 2d 184 (Fla. 1st DCA 1975))

(19)(21) Mortgage on Property. When computing the tax under Section 201.02, F.S., on a deed of conveyance, the total consideration includes any mortgages encumbering the property being transferred.

Cross Reference subsections 12B 4.013 (7), (8), (10) and (31), F.A.C.

(20)(22) Mobile Homes. A mobile home which has been permanently affixed to land and taxed as real property is issued an “RP” series license plate by the appropriate county tax collector. Tax applies to the sale of mobile homes in the following manner:

(a) A document that transfers a mobile home classified as real property at the time of transfer is subject to tax. A mobile home is classified as real property when, prior to the transfer, the mobile home is permanently affixed to land owned by the seller of the mobile home and: When a mobile home is affixed to realty, bears an “RP” license tag, and is sold in conjunction

~~with the sale of realty as a package deal, the transaction constitutes the transfer of an interest in real property and is taxable under Chapter 201, F.S., and the instrument by which the interest in real property is transferred must evidence payment of documentary stamp tax and surtax levied under Chapter 201, F.S., based upon the consideration paid.~~

1. The mobile home and land are listed on the ad valorem property tax roll for the county in which the mobile home and land are located; or

2. The seller of the mobile home and of the land to which the mobile home is permanently affixed has filed a declaration with the county property appraiser requesting that the mobile home be assessed as real property.

(b) A mobile home is permanently affixed to land when it is tied down and connected to utilities.

(c)(b) When a mobile home is not classified as real property at the time of the transfer affixed to realty and bears an “MH” tag or is untagged, the sale of the mobile home does not constitute the transfer of an interest in real property even though the land is sold in conjunction with the mobile home. However, the land which is sold in conjunction with the sale of the mobile home is taxable under Chapter 201, F.S., based upon the fair market value of the land conveyed and the instrument by which the interest in the real property is conveyed must evidence payment of documentary stamp tax and surtax levied under Chapter 201, F.S., based upon the consideration paid.

(d)(e) Where a member members of a mobile home park has have practical dominion over a designated site, the sites on which a mobile home is located which is essentially equivalent to ownership, each member’s interest in the site on which his home is affixed constitutes an interest in real property “ownership” rendering mobile homes taxable as real property. Any instrument that transfers a member’s Therefore, any instruments transferring interest is, ownership or membership in a site owned by a cooperative mobile home corporation are subject to tax. Mikos v. King’s Gate Club, Inc., 426 So. 2d 74 (Fla. 2nd DCA, 1983); Nordbeck v. Williamson, 529 So. 2d 360 (Fla. 2nd DCA 1988).

(21)(23) No change.

(24) Assignment of Successful Bid—An interest in realty transferred or conveyed by assignment of successful bid at a foreclosure sale is taxable under Section 201.02, F.S.

(22)(25) Assignment of Beneficial Interest in Trust created under Chapter 689, F.S.: Any Effective July 3, 1979, any document which conveys any beneficial interest in a trust agreement is subject to tax, and the tax is to be paid upon execution of the document. The provision in Section 689.071(6), F.S. 689.071(4), F.S., which defines the interest of a beneficiary under a trust agreement to be personal property only, does not exempt a transfer of the beneficial interest in the trust from documentary stamp tax. Tax is due on any

assignment of a beneficial interest in a trust created under Chapter 689, F.S., based on the consideration paid for such assignment.

~~(23)(26)~~ No change.

~~(24)(27)~~ No change.

~~(25)(28)~~ Trusts Pursuant to Chapter 689, F.S.: A deed to or from a trustee conveying real property is taxable to the extent that the deed transfers the beneficial ownership of the real property and to the extent that there is consideration for the transfer. The following are examples of taxable and exempt conveyances to or from a trustee.

(a) No change in Beneficial Ownership: A deed from X to a trustee is exempt ~~from the stamp tax~~ to the extent of X's beneficial ownership interest as a trust beneficiary, whether or not the real property is encumbered by a mortgage. For example, if X owns encumbered or unencumbered real property and conveys it to the trustee of a trust of which X is the sole beneficiary, the conveyance is exempt ~~from the stamp tax~~.

(b) Change in Beneficial Ownership: If persons other than X are trust beneficiaries, then a deed from X to a trustee is taxable to the extent of the consideration, if any, for the beneficial interest in the real property transferred to such other persons. The ~~stamp~~ tax is based on any cash, note, release, or other consideration from the trust beneficiaries other than X, including their proportionate share of any mortgage encumbering the real property. For example, if X owns unencumbered real property valued at \$100, and if X conveys the property to the trustee of a trust of which X and Y are each 50% beneficiaries, and Y pays \$50 cash for the conveyance to the trustee, ~~then stamp tax is would be~~ due based on a consideration of \$50.

(c) Gift in Trust: A deed from X to a trustee is exempt ~~from the stamp tax~~ if persons other than X are trust beneficiaries, the transfer is a gift from X to those beneficiaries, and the real property is not encumbered by any mortgage. If the real property is encumbered by any mortgage, ~~then the stamp tax~~ is based on the other beneficiaries' proportionate share of the mortgage indebtedness, allocated according to their respective percentage beneficial interest. For example, if X owns real property valued at \$100 which is encumbered by a mortgage of \$50, and X conveys the property to the trustee of a trust of which X and X's daughter are each 50% beneficiaries, ~~and if~~ there is no consideration other than the mortgage, ~~then stamp tax is would be~~ due based on a consideration of \$25 (one-half of the mortgage indebtedness).

(d) Successor or Substitute Trustee: A deed from a trustee to a successor or substitute trustee of the same trust is not subject to ~~the stamp~~ tax.

(e) Trustee's Deed to Beneficiary: A deed of real property from a trustee to X is not subject to ~~the stamp~~ tax to the extent of X's beneficial ownership interest as a trust beneficiary

immediately before the conveyance, whether or not the real property is encumbered by a mortgage. Except as provided in paragraph (f) ~~of this rule below, however,~~ the ~~stamp~~ tax applies to the extent that the trustee transfers to X an ownership interest in the real property greater than X's percentage of beneficial ownership interest as a trust beneficiary immediately before the transfer. ~~The tax is,~~ based on the consideration, if any, for the transfer of the additional interest, including the proportionate share of any mortgage indebtedness encumbering the additional percentage interest in the real property transferred to X by the trustee. For example, if X and X's spouse are each beneficiaries of a trust of which X owns 60% interest and X's spouse owns 40% interest, and the trustee conveys to X real property valued at \$100 which is encumbered by a mortgage of \$50, ~~if and~~ there is no consideration other than the mortgage, ~~then stamp tax is would be~~ due based on a consideration of \$20 (40% of the mortgage indebtedness).

(f) Trustee's Power to Apportion: When trust beneficiaries hold undivided percentage interests in the corpus of the trust rather than specific interests in each parcel of real property held in the trust, and a trust instrument grants the trustee the power to apportion and distribute the various assets of the trust among the beneficiaries, ~~then stamp~~ tax is due on the conveyance of real property from the trustee to a beneficiary only to the extent that the value of that real property exceeds the value of the beneficiary's undivided percentage interest in the trust. For example, a grantor conveys Blackacre and Whiteacre to a trustee for the benefit of the grantor's two children, X and Y, who each have an undivided 50% interest in the trust. The terms of the trust provide that when both X and Y reach 21 years of age, the trustee will liquidate the trust and distribute the assets of the trust between X and Y as the trustee determines and shall determine provided that each beneficiary receives shall receive property of approximately equal value. Blackacre and Whiteacre are equal in value when X and Y reach 21, and the trustee conveys Blackacre to X and Whiteacre to Y. ~~Tax Stamp tax~~ is due on the initial conveyance from the grantor to the trustee to the extent of any taxable consideration, such as a mortgage on the property (see ~~foregoing~~ paragraph (c) ~~of this rule~~), but no ~~stamp~~ tax is due on the subsequent conveyances from the trustee to X and Y, ~~regardless of whether or not a any~~ mortgage then encumbers the property.

(g) Trustee's Deed to Non-Beneficiary: ~~Tax is due on The stamp tax applies to~~ a trustee's deed of real property to grantees that are not beneficial owners as trust beneficiaries immediately before the conveyance, to the extent of the consideration given, if any, for the interest in the real property transferred to the non-beneficiary grantees. The ~~stamp~~ tax due is based on any cash, note, release, or other consideration from the non-beneficiary grantees, including their proportionate share of any mortgage encumbering the real property. For example, if X is the sole

beneficiary of a trust and the trustee conveys to X and Y, as 50% tenants-in-common, real property valued at \$100 which is encumbered by a mortgage of \$60, ~~and if Y pays \$20 cash for Y's 50% interest in the property, then stamp tax is would be due based on the consideration of \$50 (\$20 cash plus 50% of the mortgage indebtedness).~~

(h) Identity of Parties; Nature of Trust. All conveyances to or from a trustee are equally taxable or exempt as provided in this rule, ~~regardless of:~~

1. Whether the trustee is the same person as grantor, grantee, or beneficiary,

2. Whether the trustee or grantor or grantee or beneficiary is a natural person or an entity, and

3. Whether a recorded instrument confers on the trustee the powers and authority specified in Section 689.073(1), F.S. ~~689.071(4), F.S.~~, or declares the interest of the beneficiaries is personal property as specified in Section 689.071(6), F.S. ~~689.071(4), F.S.~~

(i) Revocable Trust. A deed to a trustee from a grantor who has the power to revoke the trust instrument, and a deed back to the grantor from the trustee upon revocation of the trust, are not transfers of ownership subject to the stamp tax.

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, 201.02 FS. History—New 8-18-73, Formerly 12A-4.13, Amended 12-11-74, 2-21-77, 5-23-77, 12-26-77, 7-3-79, 9-16-79, 11-29-79, 3-27-80, 12-23-80, 12-30-82, Formerly 12B-4.13, Amended 12-5-89, 6-4-90, 2-13-91, 2-16-93, 10-18-94, 12-30-97, 7-28-98, 1-4-01, 5-4-03, 4-5-07, 7-30-13, 12-12-19, ____.

12B-4.014 Conveyances Not Subject to Tax.

(1) through (2) No change.

(3) To Correct Error. ~~If Where a deed corrects conveyance is made to correct a technical deficiency in a previous deed in the nature of a scrivener's error, and the correcting deed does not convey an interest in real property, on which the correcting deed is not subject to tax has been paid, only minimum tax is required.~~ (1933 Op. Att'y. Gen. Fla. 1933 34 Biennial Report, Page 50 (April 7, 1933); Letter from the Att'y. Gen. Fla. to State Comptroller (Dec. 10, 1962))

(4) through (5) No change.

(6) Partition Deed. Partition deed is not taxable, unless for consideration, some of the parties take shares greater in value than their undivided interest, in which event a tax attaches to each deed conveying such greater share computed upon the consideration for the excess. Where the property being partitioned is subject to a mortgage, tax ~~is shall be~~ based on the mortgage balance in proportion to the identical interest which the grantor held in the property as of the date of transfer.

(7) Leases of Real Property. ~~Leases are not taxable when the only consideration is the wherein considerations passing to lessors are lessee's promise to pay promises in future to pay rent are not subject to documentary stamp tax imposed since~~

~~considerations passing to lessors are executory.~~ (DeVore v. Gay, 39 So. 2d 796 (Fla. 1949))

~~Cross Reference—subsection 12B-4.013(24), F.A.C.~~

(8) United States to ~~Nonexempt Non-Exempt~~ Party. The United States or its agencies are exempt from payment of the tax and unless the instrument is exempted by any state or federal law, the required tax is the responsibility of the ~~nonexempt non-exempt~~ party.

~~Cross Reference—subsection 12B-4.002(2), F.A.C.~~

(9) Mortgagee to United States; Contract of Guaranty. Conveyance from a bank, savings and loan association, or other mortgagee to a federal agency pursuant to a contract of guaranty is not taxable. (1961 Op. Att'y. Gen. Fla. 061 46 (Mar. 14, 1961); 1961 Op. Att'y. Gen. Fla. 061 84 (May 19, 1961); 1961 Op. Att'y. Gen. Fla. 061 122 (Aug. 1, 1961))

(10) Conveyances Between Governmental Agencies. Conveyances from federal or state agencies or their instrumentalities to another agency or instrumentality of the state or federal government are not taxable. (1931 Op. Att'y. Gen. Fla. 1931 32 Biennial Report, Page 892 (Dec. 16, 1931); 1936 Op. Att'y. Gen. Fla. 1935 36 Biennial Report, Page 29 (Apr. 10, 1936))

~~Cross Reference—subsection 12B-4.002(4), F.A.C.~~

(11) Conveyances Exempted by United States Code. Conveyances to the United States or its agencies or its instrumentalities when exempted from tax by the United States Code are not taxable. (1931 Op. Att'y. Gen. Fla. 1931 32 Biennial Report, Page 281 (Nov. 9, 1931); 1947 Op. Att'y. Gen. Fla. 047 164 (June 11, 1947))

~~Cross Reference—paragraph 12B-4.002(2)(a), F.A.C.~~

(12) Cancellation of Non-Recourse Agreement for Deed. ~~Quit claim deeds from a buyer to a seller for failure to make payments under a contract for deed where the buyer is not entitled to possession until he completes all the payments and has no personal liability upon default, are not subject to tax.~~

(12)(13) Eminent Domain Proceeding. Judgments and decrees in eminent domain proceedings by which title to real property is vested in a condemner are not subject to ~~documentary stamp~~ tax. Also, a deed given to a governmental entity under threat of condemnation or as a part of an out-of-court settlement of condemnation proceedings is not subject to tax.

~~Cross Referencesubsection 12B-4.013(4), F.A.C.~~

(13)(14) An assignment, transfer, or other disposition of real property from a nonprofit organization, as defined in Section 201.02(6), F.S., to the Board of Trustees of the Internal Improvement Trust Fund, or to any state agency, water management district, or local government, is exempt from tax. The exempt status of the document must be indicated by affixing the statement that is provided in label format on Documentary Stamp Tax – Subsection 201.02(6), Florida

Statutes, Exemption (form DR-229, incorporated by reference in Rule 12B-4.003, F.A.C.) Form DR-229 (Documentary Stamp Tax—Section 201.02(6), F.S., Exemption, incorporated by reference in Rule 12B-4.003, F.A.C.)

(14)(15) Confirmed Bankruptcy Plan. A document that transfers an interest in Florida real property pursuant to a Chapter 11 plan that was confirmed under Section 1129 of the Bankruptcy Code (Title 11 U.S.C.) prior to the date of the transfer is not taxable. A document that transfers Florida real property prior to confirmation of the bankruptcy plan is subject to tax. ~~(11 U.S.C. Section 1146(a); Florida Department of Revenue v. Piccadilly Cafeterias, Inc. 554 U.S. 33 (2008))~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, 201.02 FS. History—New 8-18-73, Formerly 12A-4.14, Amended 2-21-77, 12-26-77, 12-23-80, Formerly 12B-4.14, Amended 12-5-89, 6-4-90, 2-13-91, 2-16-93, 10-18-94, 12-30-97, 1-4-01, 4-14-09, 7-30-13, _____.

12B-4.041 Imposition of Tax.

(1) No change.

(2) Rate and Computation. The rate of tax on bonds is 35 cents on each \$100 or fraction thereof of the face value provided; however, ~~that~~ only that part of the value of the bonds, debentures or certificates of indebtedness issued by any person, the property of which is located within the state, ~~shall~~ bear to the whole value of the property described in said instrument or obligation ~~shall~~ require tax. Tax on bonds is measured by the face value, regardless of whether the bonds are sold at discounted prices. ~~(1931 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 835 (Sept. 29, 1931))~~ However, bonds which are secured by mortgages or trust deed recorded in this state are subject to the provisions of Section 201.08(1), F.S., and the tax is required to be paid on the mortgage or trust deed. ~~Cross Reference subsection 12B-4.053(8), F.A.C.~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.07 FS. History—New 8-18-73, Formerly 12A-4.41, Amended 12-26-77, Formerly 12B-4.41, Amended 12-5-89, 2-13-91, 2-16-93, 12-30-97, _____.

12B-4.042 Issues Subject to Tax.

(1) Secured by Mortgage or Deed of Trust. ~~A bond secured by a mortgage or other evidence of an indebtedness deed of trust which is recorded in Florida securing a bond or a certificate of indebtedness, whether issued inside or outside Florida, this state is subject to the tax under Section 201.08(1)(b), F.S., based on the amount secured.~~

(2) Religious or Nonprofit Organizations. ~~Bonds Non-Profit Corporation: A bond issued by religious or nonprofit organizations are a church corporation is subject to tax. (1932 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 396 (Jan. 7, 1932))~~

~~(3) Certificate of Indebtedness: A certificate of indebtedness secured by a mortgage is subject to tax. (Letter from the Att’y. Gen. Fla. to the State Comptroller (March 17, 1932))~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.07, 201.08(1)(b) FS. History—New 8-18-73, Formerly 12A-4.42, Amended 12-26-77, Formerly 12B-4.42, Amended 12-5-89, 12-30-97, _____.

12B-4.043 Issues Not Subject to Tax.

(1) No change.

(2) Surety Bonds. Indemnity, fidelity, and surety bonds are not taxable. ~~(1944 Op. Att’y. Gen. Fla. 044-356 (Dec. 6, 1944))~~

~~(3) Subdividers Bonds: A bond given by subdividers of real estate in connection with approval of a subdivision by Board of County Commissioners conditioned that should the makers of such bond construct streets, alleys and thoroughfares as promised the bonds would become null and void, otherwise to remain in full force and effect, is not subject to the documentary stamp tax. (1949) Op. Att’y. Gen. Fla. 049-583 (Dec. 7, 1949))~~

~~(3)(4) Bond Issued in Another State.~~ Where all steps in the issuance of a bond take bonds by Florida corporation took place outside Florida ~~out of the state, the bond transaction is not taxable. (State v. Gay, 90 So. 2d 132 (Fla. 1956)).~~ However, where bonds are secured by a mortgage or trust deed recorded in Florida this state, the mortgage or trust deed is taxable under Section 201.08(1)(b), F.S.

~~(4)(5) Governmental Bonds.~~ All ~~notes, bonds, mortgages, deeds, and other evidences of indebtedness issued or, sold, transferred, assigned or delivered by federal or state agencies, counties, municipalities, or any political subdivisions are exempt any State, County, or subdivision thereof, or municipality, all being Governmental agencies, are exempt from the documentary stamp tax. This also applies to such documents and instruments issued by the Federal Government and its agencies. (1931 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 889 (Dec. 8, 1931))~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.07 FS. History—New 8-18-73, Formerly 12A-4.43, Amended 12-26-77, Formerly 12B-4.43, Amended 12-5-89, 12-30-97, _____.

12B-4.051 Imposition of Tax.

(1) A tax is imposed on promissory notes, non-negotiable notes, written obligations to pay money, assignments of salaries, wages, or other compensation, which are made, executed, delivered, sold, transferred, or assigned in the state. A renewal note, as defined in Section 201.08(5), F.S., is also taxable unless it qualifies for the exemption provided for under Section 201.09(1), F.S. The rate of tax is 35 cents on each \$100 or fraction thereof of the indebtedness or obligation evidenced by the document. The tax on any document described in this subsection ~~will paragraph shall~~ not exceed \$2.450 ~~\$2450~~.

~~Cross Reference — paragraph (12)(c) of Rule 12B-4.052, F.A.C.~~

(2) Mortgages that incorporate the certificate of indebtedness, not otherwise shown in separate instruments, are taxable. Furthermore, a mortgage, trust deed, security agreement, or other evidence of indebtedness filed or recorded in this state which secures a promissory note or written obligation to pay money at the time of recordation is also taxable. A notation must ~~shall~~ be made on the promissory note or written obligation to pay money, at the time of recordation, that the proper tax, and the amount thereof, has been paid on the mortgage, trust deed, security agreement, or other evidence of indebtedness. A renewal mortgage, trust deed, security agreement, or other evidence of indebtedness, as defined in Section 201.08(5), F.S., is also taxable unless it qualifies for the exemption provided under Sections 201.09(2) and 201.091, F.S. The rate of tax is 35 cents on each \$100 or fraction thereof of the indebtedness or obligation evidenced thereby. The \$2,450 tax limit placed on a note or other written obligation to pay money, executed in Florida or approved and accepted in Florida, does not apply to a mortgage, security agreement, or other lien filed or recorded in Florida. A mortgage, security agreement, or other lien filed or recorded in Florida is subject to documentary stamp tax on the full amount of the obligation secured thereby. Example: A term obligation of \$1,000,000 was executed in Florida on July 1, ~~2002~~. A mortgage securing the full amount of the obligation was recorded in Florida on that same date. Documentary stamp tax in the amount of \$3,500 was due on the mortgage at the time of recordation.

~~Cross Reference — paragraph 12B-4.052(12)(c), F.A.C.~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.08 FS. History—New 8-18-73, Formerly 12A-4.51, Amended 8-8-78, 11-29-79, Formerly 12B-4.51, Amended 12-5-89, 2-13-91, 2-16-93, 12-30-97, 7-28-98, 5-4-03, _____.

12B-4.052 Computation of Tax; Definitions.

(1)(a) Notes and Written Obligations to Pay Money.÷ The amount upon which the tax is measured, when the documents provide for a discount of unearned interest or finance charges in exchange for early payment, is the amount financed or principal indebtedness. The payment of interest or finance charges is a contingent obligation and is not taxable. (~~Department of Revenue v. North Port Bank, 354 So. 2d 463 (Fla. 1st DCA 1978)~~) Miscellaneous charges, such as credit life insurance, which are included in the amount financed or principal indebtedness are not contingent obligations at the time the note is executed and are taxable.

(b) No change.

(2) No change.

(3) ~~Revolving Charge Accounts: “Revolving account” or “account” means an instrument or instruments prescribing the terms of retail installment transactions which may be made~~

~~thereafter from time to time pursuant thereto, under which the buyer’s total unpaid balance thereunder, whenever incurred, is payable in installments over~~

~~a period of time and under the terms of which a finance charge is to be computed in relation to the buyer’s balance from time to time.~~

(3)(4) Instruments Deemed Retail Installment Contract.÷ An instrument which is in fact a retail installment contract is taxable under Section 201.08(1)(a), F.S., 201.08(1), F.S., even though the instrument may be designated a revolving charge account.

(4)(5) No change.

(5)(6) Written Obligation or Promise to Pay Money.÷

(a) The tax levied by Section 201.08(1)(a), F.S., 201.08(1), F.S., is an excise tax on the promise to pay, regardless of and the terms and certainty of payment ~~are not material~~. (~~Plymouth Citrus Growers Ass’n v. Lee, 157 Fla. 893, 27 So. 2d 415 (1946)~~). Where a grantee accepts a deed containing the assumption of a note, a mortgage, or both, the said assumption constitutes a promise to pay and is taxable. (~~Alabama Florida Company v. Mays, 111 Fla. 100, 149 So. 61 (1933); 1961 Op. Att’y. Gen. Fla. 061-8 (January 23, 1961)~~) If the holder of a contract can recover a judgment by proving the contract and nonpayment ~~non payment~~, the contract constitutes a promise to pay and is taxable. (~~Maas Brothers, Inc. v. Dickinson, 195 So. 2d 193 (Fla. 1967)~~)

(b) Taxability of a written obligation to pay money is determined from the form and face of the document.

1. through 5. No change.

6. An integration clause or a default remedy clause, does not, by itself, expressly incorporate another document, unless the clause contains language that meets ~~meet~~ the criteria of subparagraph 12B-4.052(5)(b)3. or 4., F.A.C.—12B-4.052(6)(b)3. or 4., F.A.C., above.

(7) ~~Instruments Deemed Mortgages: “All conveyances, obligations conditioned or defeasible, bills of sale or other instruments or writing conveying or selling property, either real or personal, for the purpose or with the intention of securing the payment of money . . . shall be deemed and held mortgages. . . .” (Section 697.01, F.S.) (See 1955 Op. Att’y. Gen. Fla. 055-287 (Oct. 31, 1955))~~

(6)(8) No change.

(7)(9) Interest.÷ Where a borrower promises to pay both the amount financed and interest during the term of the note, the borrower’s only absolute obligation or indebtedness at the time he signs such note is for the amount financed and not for unearned interest. (~~Department of Revenue v. North Port Bank, 354 So. 2d 463 (Fla. 1st DCA 1978)~~)

(8)(10) Open-end and Future Advance Mortgages.÷ Tax is due on the mortgage when filed or recorded in the state based upon the maximum indebtedness secured, exclusive of any

amount that may be covered in a future advance clause. Regardless of whether the indebtedness secured by the mortgage is contingent, the mortgage is subject to tax based upon the maximum amount of the indebtedness secured. Each future advance made under a future advance clause is taxable when such future advance is made. The mortgage will ~~shall~~ not be enforceable in any court in this state, as to the future advance, until the tax due on each advance has been paid.

~~(9)(11)~~ No change.

~~(10)(12)~~ Renewals. Each renewal, as defined in Section 201.08(5), F.S., of a written obligation to pay money, or of a mortgage or other security agreement, is taxable, unless it satisfies the requirements of Section 201.09(1), F.S.

(a) No change.

(b) A renewal of a term obligation is subject to tax on the amount of the increase of the unpaid principal balance, with a maximum tax due of \$2,450 on the aggregate of the original obligation and all renewals thereof that satisfy the requirements of Section 201.09(1), F.S. A term loan with periodic disbursements, such as a construction loan, may be renewed for the undisbursed amount, together with the unpaid balance of the amount that was previously disbursed, without payment of additional tax.

~~Cross Reference paragraph (e) of this subsection.~~

(c) A renewal of a revolving obligation is subject to tax on the amount of the increase over the original face amount of the original obligation, with a maximum tax due of \$2,450 on the aggregate of the original obligation and all renewals thereof that satisfy the requirements of Section 201.09(1), F.S.

~~Cross Reference paragraph (e) of this subsection.~~

(d) No change.

(e) The maximum tax due on an original obligation and all renewals thereof that satisfy the requirements of Section 201.09(1), F.S., is \$2,450. An obligation upon which the maximum tax due of \$2,450 was paid may be renewed, so long as the requirements of Section 201.09(1), F.S., are met, without additional tax assessed. The \$2,450 tax limitation does not apply to a mortgage, security agreement, or other lien filed or recorded in Florida.

1. Example: The proper amount of tax of \$2,450 was paid on a term obligation of \$1,000,000, that was executed in Florida on July 1, 2024 ~~2002~~, and was not secured by a mortgage, security agreement, or other lien filed or recorded in Florida. On August 1, 2024 ~~2002~~, the obligation was renewed, meeting the requirements of Section 201.09(1), F.S., and providing for a \$500,000 increase of the unpaid principal balance. No additional tax was due on the renewal, since the maximum aggregate tax of \$2,450 ~~\$2450~~ was paid on the original obligation. Each renewal thereafter is not subject to additional tax, so long as each renewal meets the requirements of Section 201.09(1), F.S.

2. Example: The proper amount of tax of \$1,750 was paid on a revolving obligation of \$500,000, that was executed in Florida on July 1, 2024 ~~2002~~, and was not secured by a mortgage, security agreement, or other lien filed or recorded in Florida. On August 1, 2024 ~~2002~~, the obligation was renewed, meeting the requirements of Section 201.09(1), F.S., and providing for a \$500,000 increase above the original face amount of the original obligation. Additional tax of \$700 was due on the renewal, bringing the total tax paid on the original obligation and all renewals thereof to the maximum aggregate amount of \$2,450. Each renewal thereafter is not subject to additional tax, so long as each renewal meets the requirements of Section 201.09(1), F.S.

3. Example: The proper amount of tax of \$1,750 ~~\$1750~~ was paid on a revolving obligation of \$500,000, that was executed in Florida on July 1, 2024 ~~2002~~, and was not secured by a mortgage or other lien filed or recorded in Florida. On August 1, 2024 ~~2002~~, the obligation was renewed, meeting the requirements of Section 201.09(1), F.S., and providing for a \$100,000 increase above the original face amount of the original obligation. Additional tax of \$350 was due on the renewal, bringing the aggregate tax paid on the original obligation and this renewal to \$2,100. Additional tax of \$350 will be due on any renewal or renewals thereafter, where the amount of the increase or increases equals or exceeds \$100,000 (the amount of the increase or increases required to bring the aggregate tax to \$2,450).

4. Example: The proper amount of tax of \$2,450 was paid on a term obligation of \$700,000, that was executed in Florida on July 1, 2024 ~~2002~~, and was secured by a mortgage recorded in Florida. On August 1, 2024 ~~2002~~, the obligation was renewed, meeting the requirements of Section 201.09(1), F.S., and providing for a \$500,000 increase of the unpaid principal balance. The mortgage was spread to secure the renewal. Additional tax of \$1,750 was due on the mortgage spreader, since there is no limit on the amount of tax due on a mortgage.

(f) Notwithstanding paragraphs (a), (b) and (c), ~~above~~:

1. through 2. No change.

3. A renewal note is subject to tax on the full amount of the obligation, with a maximum tax due of \$2,450, if the proper tax was not paid on the instrument being renewed.

a. No change.

b. A renewal mortgage or other security document must ~~shall~~ state the county's official recording identifying information ~~official book and page number~~ of the original mortgage or other security document being renewed which evidences prior payment in full of ~~stamp~~ tax due, or must ~~shall~~ have attached to it for recording the original note or a copy thereof with evidence of proper ~~stamp~~ tax paid. Unless this evidence is present, the renewal mortgage is subject to tax on the full amount of the obligation.

4. No change.

(g) through (h) No change.

~~(11)(13) Line of Credit Mortgages: The tax required on a mortgage recorded to secure a revolving line of credit is calculated on the maximum amount of the secured line of credit, as determined from the face of the recorded mortgage or from the credit documents incorporated therein by reference, regardless of whether or not the obligation to repay is may be contingent upon the advancement of sums under the line of credit. (Barnett Bank v. Department of Revenue, 571 So. 2d 527 (Fla. 3d DCA 1990); Department of Revenue v. Lincoln Pointe Associates, 544 So. 2d 291 (Fla. 1st DCA 1989))~~

~~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, 5-23-22,_____.~~

12B-4.053 Taxable Documents.

(1) Signature Required: Tax is due on a document that contains a promise to pay. ~~“Promise to Pay” and on each renewal thereof. To be taxable, the document and to be “note or obligation” it must be signed by the maker or obligor to be taxable. (Lee v. Quiney State Bank, 127 Fla. 765, 173 So. 909 (1937))~~

(2) Purported Lease: An instrument which purports to be a lease, whereby title to tangible personal property remains vested in the seller, until the total of the payment of rentals equals the value of the property leased, at which time the “lessee” becomes the unconditional owner of the property, is a “mortgage” and is subject to tax, even though payment of the rentals is not an unconditional obligation to pay money.

~~(a) An instrument which purports to be a lease, whereby title to tangible personal property remains vested in the seller, until the total of the payment of rentals equals the value of the property leased, at which time the “lessee” becomes the unconditional owner of the property, is a “mortgage” and is subject to tax, even though payment of the rentals is not an unconditional obligation to pay money.~~

~~(b) A lease of tangible personal property containing a written unconditional obligation to pay money is subject to tax.~~

~~(3) Note Executed in Florida: A note mailed to a bank in another state and payable in that state is taxable where the note is made in Florida, the loan is used in Florida, and the loan is in all essential factors a Florida transaction. (Plymouth Citrus Growers Ass’n v. Lee, 157 Fla. 893, 27 So. 2d 415 (1946))~~

~~(3)(4) Executed to Governmental Agencies or Instrumentalities: Instruments made payable to the United States, or its agencies, or instrumentalities (Choctawhatchee Electric Cooperative, Inc. v. Green, 132 So. 2d 556 (Fla. 1961)) or to the state, counties, municipalities, or any political subdivision of the state, are taxable to the nonexempt party~~

unless the instrument is exempt by federal or state law. (1962 Op. Att’y. Gen. Fla. 062 150 (Nov. 8, 1962); 1963 Op. Att’y. Gen. Fla. 063 131 (Nov. 4, 1963); 1968 Op. Att’y. Gen. Fla. 068 10 (Jan. 19, 1968); 1970 Op. Att’y. Gen. Fla. 070 169 (Dec. 4, 1970); 1970 Op. Att’y. Gen. Fla. 070 171 (Dec. 8, 1970); 1971 Op. Att’y. Gen. Fla. 071 100 (May 12, 1971))

~~(4)(5) Right to Rescind: Lot purchase contracts in existence beyond a stated period of time without having been rescinded by the purchaser as provided for in the terms of the contract, constitute “written obligations to pay money” subject to documentary stamp tax, but contracts rescinded by purchasers within the stated time period are not subject to tax. (Gulf American Land Corporation v. Green, 157 So. 2d 70 (Fla. 1963))~~

~~(6) “Add On” or Supplemental Agreement: A written obligation to pay money whereby the purchaser promises to pay the vendor a certain sum of money to cover the purchase price of itemized merchandise purchased from the vendor requires documentary stamp tax for the full amount of the purchase. When a supplemental agreement, either separate or as part of the original agreement, is used for the purchase of additional merchandise, and the supplemental agreement embodies the terms of the original agreement by reference or otherwise to cover the additional merchandise purchased, then this supplemental agreement must bear documentary stamp tax in an amount to cover the amount of the original agreement plus the amount of the supplemental agreement. (1940 Op. Att’y. Gen. Fla. 0 1021, (Dec. 16, 1940))~~

~~(7) Certified Check: The certification of a check by a bank is subject to tax. The certification is equivalent to an acceptance. The bank upon certification becomes liable to the holder. (1931 Op. Att’y. Gen. Fla. 1931 32 Biennial Report, Page 831 (Sept. 24, 1931); 1931 Op. Att’y. Gen. Fla. 1931 32 Biennial Reports, Page 845 (Oct. 15, 1931))~~

~~(5)(8) Chattel Mortgage: A chattel mortgage or conditional bill of sale, which contains in the body of the contract or mortgage the promise to pay not evidenced by a separate note or writing must evidence shall bear the required documentary stamp tax. If there is a separate promissory note evidencing the indebtedness, and a recorded chattel mortgage which is security for such note, the tax is to be paid on the recorded document at the time of recordation and a notation of the tax stamps and the amount thereof made on the promissory note.~~

~~(6)(9) Document Signed in Another State; Payable in Florida: Where a promissory note is signed by its maker in another state and mailed to the payee in Florida this state, after which it is examined, approved, and accepted, and a loan in the principal amount of the note is made to the maker, such note is subject to tax. (1956 Op. Att’y. Gen. Fla. 056 339 (Dec. 7,~~

1956); (1958 Op. Att’y. Gen. Fla. 058-106 (March 25, 1958); (1962 Op. Att’y. Gen. Fla. 062-11 (Jan. 18, 1962))

(7)(10) Credit Unions: A promise to pay “Promise to Pay” given to either state or federally chartered credit unions is subject to tax. (1956 Op. Att’y. Gen. Fla. 056-247 (Aug. 22, 1956))

Cross Reference — subsection 12B-4.054(23), F.A.C.

(8)(14) Demand Loans: Demand loans that Forms used by banks in making so-called “demand loans” which contain a written obligation to pay money are subject to the documentary stamp tax based upon the full amount of the demand loan, with a maximum tax due of \$2450. (1941 Op. Att’y. Gen. Fla. 041-677 (Dec. 5, 1941))

(12) Minimum Tax: All “promises to pay”, unless the document is wholly exempt, must bear the minimum tax even though the debt is less than \$100. (State v. Cook, 108 Fla. 157, 146 So. 223 (1933))

(9)(13) No change.

(10)(14) Religious or Nonprofit Organizations. A note or other obligation to pay money Non-Profit Church Corporation: “Promise to pay” executed by a religious bodies or nonprofit organization non-profit corporations is subject to tax. (1932 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 396 (Jan. 7, 1932))

(15) Retain Title Contracts: Where under a contract the purchaser agrees to pay a certain price upon certain terms, the title to the property to remain in the seller until the contract price is paid in full, such contract constitutes an obligation to pay money and is taxable. (1933 Op. Att’y. Gen. Fla. 1933-34 Biennial Report, Page 48 (Aug. 22, 1933))

(11)(16) Bankers or Trade Acceptances: Bankers or trade acceptances, when payable on a date subsequent to acceptance, are written obligations for the payment of money from the date of such acceptance and are taxable. However, when payable on demand or presentation and presentation is made after acceptance, they are not written obligations to pay money and are not taxable. (1966 Op. Att’y. Gen. Fla. 066-18, (March 11, 1966))

Cross Reference — subsection 12B-4.054(20), F.A.C.

(12)(17) Annuity Agreements: An annuity agreement issued by a party to an individual in consideration of gifts or donations is taxable as a written obligation to pay money, and the tax is determined by the value of the annuity based upon the life expectancy of the donee. (1960 Op. Att’y. Gen. Fla. 060-131 (Aug. 9, 1960))

(13)(18) Vendor’s Lien: Where a deed of conveyance recites the retention of a vendor’s lien and contains a provision that the vendee agrees to the reservation of such lien and to pay the unpaid balance of the purchase price, tax is due based upon the unpaid balance. (1961 Op. Att’y. Gen. Fla. 061-8 (Jan. 23, 1961))

(14)(19) Assumption of Note and Mortgage: An Person assuming a mortgage (Note or written obligation to pay money) effectively renews or modifies the original note or mortgage, and would not be exempt from tax under Section 201.09, F.S., because it includes a person other than the original obligor. Therefore, an assumption of any note, any and mortgage, or both, whether incorporated in a conveyance which is accepted by the purchaser, or assumed in a separate document, is a taxable renewal under Section 201.08(1)(a), F.S., 201.08(1), F.S., and not exempt under Section 201.09, F.S., 201.09(1), (2), F.S. When a grantee takes title to real property subject to mortgage, the grantee is not responsible to the holder of the promissory note for the payment of any portion of the amount due, and such mortgage is not subject to tax under Section 201.09, F.S.

Cross Reference — subsections 12B-4.052(5) and (11), F.A.C., 12B-4.052(6) and (12), paragraph 12B-4.053(3)(g), F.A.C.

(20) Revolving Charge Account Agreements: Purchases made under a revolving charge account agreement where sales slips made in connection with the agreement contain a written obligation to pay money are taxable under Section 201.08(2), F.S., except those activated with the use of a credit card, charge card, or debit card. (1971 Op. Att’y. Gen. Fla. 071-116 (May 24, 1971))

Cross Reference — subsection (11) of Rule 12B-4.054, F.A.C.

(21) through (22) Renumbered (15) through (16) No change.

(17)(23) Contracts which Convey an Interest in Realty: A contract which contains a written obligation to pay money and which conveys an interest in realty, such as a timber contract or a ; mineral contract, etc., is taxable as a conveyance of an interest in realty under Section 201.02(1)(a) 201.02, F.S., and is also taxable as a written obligation to pay money under Section 201.08(1)(a) 201.08, F.S. (1971 Op. Att’y. Gen. Fla. 071-30 (Feb. 19, 1971))

(18)(24) Agreement or Contract for Deed: An agreement or contract for deed that meets the statutory definition of a “mortgage” is subject to tax when filed or recorded in Florida the state based upon the indebtedness secured, even if regardless of whether the indebtedness is contingent. An agreement or contract Agreements or contracts for the sale of land that is , which are not recorded and contains contain no written obligation to pay money is similar in nature to promissory notes and non-negotiable notes, are not subject to tax as a written obligation to pay money. If the agreement for deed provides that the seller will look only to the land itself for payment of the balance of the purchase price, there is no written obligation to pay money in the contract and it is not subject to tax unless recorded.

~~(19)(25) “Wrap-Around” Notes: Tax Documentary stamp tax is due upon the face amount of a note (with a maximum tax due of \$2450); under which a maker obligates himself to pay a sum certain, even though the payee obligates himself to use such payments to pay off a prior note. (Department of Revenue v. McCoy Motel, Inc., 302 So. 2d 440 (Fla. 1st DCA 1974))~~

~~(26) Acceptances: Acceptances are obligations to pay according to the tenor of the document and are taxable under Section 201.08(1)(a), F.S. (1931 Op. Att’y. Gen. Fla. 1931 32 Biennial Report, Page 831 (Sept. 24, 1931); 1931 Op. Att’y. Gen. Fla. 1931 32 Biennial Report, Page 845 (Oct. 15, 1931))~~

~~Cross Reference — subsections (7) and (16) of Rule 12B-4.053, F.A.C.~~

~~(20)(27) Assignment of Mortgage: The An assignment of a mortgage by a lender (mortgagee or owner of the asset) to a new lender who has purchased the note and mortgage and becomes the holder of the note and mortgage is not taxable. (State v. Sweat, 113 Fla. 797, 152 So. 432 (1934)) However, where the assignment of a mortgage is given as collateral security for a new loan, the assignment is taxable (mortgage) when recorded in Florida this state.~~

~~Cross Reference — subsection 12B-4.054(4), F.A.C. 12B-4.054(5), F.A.C.~~

~~(21)(28) Note Executed and Delivered: All notes or written obligations to pay money delivered to the lender, such as master notes and notes drawn in connection with a line of credit, letter of credit, bail bond, or otherwise, executed in Florida or approved and accepted in Florida, are subject to Florida documentary stamp tax. Tax is due based on the face amount of the note, with a maximum tax due of \$2,450, whether or not funds are advanced at time of delivery. If the note is secured by a recorded mortgage, tax must shall be paid on the mortgage at time of recording and a notation made on the note that tax has been paid on the mortgage. The \$2,450 tax limit placed on a note or other written obligation to pay money, executed in Florida or approved and accepted in Florida, does not apply to a mortgage, security agreement, or other lien filed or recorded in Florida. Renewals are also taxable unless exempted under Section 201.09, F.S.~~

~~Cross Reference — subsection (2) of Rule 12B 4.051 and paragraph (12)(c) of Rule 12B 4.052, F.A.C.~~

~~(22)(29) Student Loans: All notes executed by students for loans that are guaranteed by the fFederal gGovernment or the state are taxable, unless federal regulations prohibit the assessment of such taxes against the borrower.~~

~~Cross Reference — subsection 12B 4.054(25), F.A.C.~~

~~(30) Foreign Notes and International Banking Transactions:~~

~~(a) Notes, drafts and bills of exchange executed for financing the purchase or transfer of real property located in~~

~~Florida, or secured by a mortgage, deed of trust or other lien upon real property located in Florida, are subject to stamp tax.~~

~~Cross Reference — subsection 12B 4.054(27), F.A.C.~~

~~(b) Notes executed by foreign entities for financing the purchase of personal property for use in Florida are taxable unless such property is identifiable as being directly and solely in connection with the production, preparation, storage or transportation of tangible personal property for export or import, and the lender is a banking organization defined in Section 199.023(9), F.S.~~

~~Cross Reference — subsection 12B 4.054(28), F.A.C.~~

~~(23)(31) Out-of-State Notes – Secured by Florida Mortgage: A mortgage recorded in Florida this state encumbering Florida real or personal property, which is security for an out-of-state note is subject to tax as follows:~~

~~(a) Indebtedness Secured: The tax is based upon the full amount of the indebtedness secured, whether the indebtedness is contingent or not, unless paragraphs (b) and (c) of this rule apply. See also Sections 201.08(5) and (7), F.S.~~

~~(b) Secured by Multi-State Mortgage: When a note is made in another state and is secured by a multi-state mortgage recorded in Florida which describes and pledges the Florida property and the out-of-state property, tax is due on the mortgage when filed or recorded in Florida, based upon the percentage of indebtedness which the value of the mortgaged property located in Florida bears to the total value of all the mortgaged property. However, when the mortgage limits recovery to less than the amount of the indebtedness secured, the tax is due on the amount to which recovery is limited. The mortgage is required to state the value of the property in Florida and the other state(s); and also the percentage of the Florida property in relation to the total property. When the documentary stamp tax due is based upon the amount to which recovery is limited on a mortgage, then the mortgage is not required to state the value of the property in Florida and the other state(s); nor is the mortgage required to state the percentage of the Florida property in relation to the total property.~~

~~COMPUTATION OF TAX:~~

~~Value of Florida property/Total value of all property \times~~

~~\bullet Indebtedness = Amount~~

~~Example:~~

~~Value of Florida property \$100,000(1)~~

~~Value of out-of-state property \$900,000~~

~~Total Value of all property \$1,000,000(2)~~

~~Amount of Indebtedness: \$1,000,000(3)~~

~~(1) \$100,000/(2) \$1,000,000 \times (3) \$1,000,000* = \$100,000*~~

~~*Tax would be calculated on \$100,000.~~

~~(c) Secured by Florida Mortgage only: When a mortgage describing and pledging only the Florida property is recorded in Florida, which only partially secures an out-of-state loan, and the loan is also secured by a mortgage(s) on out-of-state~~

property, only a ~~pro rata~~ ~~pro-rata~~ portion of the indebtedness secured by the Florida mortgage is taxable. The tax will be based upon the percentage of indebtedness which the value of the mortgaged property located in Florida bears to the total value of all mortgaged property, unless the value of the Florida property exceeds this amount. In such case, Then the tax will be based upon the value of the Florida property. ~~In However, in~~ no event will the tax be due on more than the indebtedness secured by the Florida mortgage or any other amount to which the mortgagee limits its recovery. The mortgage is required to state the value of the property in Florida and the other state(s); and also the percentage of the Florida property in relation to the total property. When the ~~documentary stamp~~ tax due is based upon the amount to which recovery is limited on a mortgage, ~~then~~ the mortgage is not required to state the value of the property in Florida and the other state(s); nor is the mortgage required to state the percentage of the Florida property in relation to the total property.

COMPUTATION OF TAX:

Example 1:

Value of Florida property/Total value of all property \times Loan
= Amount*

Value of Florida property \$400,000(1)

Value of out-of-state property \$100,000

Total value of all property \$500,000(2)

Amount of loan \$550,000(3)

(1) $\$400,000 / (2) \$500,000 \times (3) \$550,000 = \$440,000^*$

*Tax is calculated upon the ~~pro rata~~ ~~pro-rata~~ amount of the loan in the amount \$440,000, rather than the value of the Florida property, since the value of the Florida property is less than the ~~pro rata~~ ~~pro-rata~~ amount of the indebtedness.

Example 2:

Value of Florida property/Total value of all property \times Loan
= Amount

Value of Florida property \$600,000(1)

Value of out-of-state property \$900,000

Total value of all property \$1,500,000(2)

Amount of loan \$1,200,000(3)

(1) $\$600,000 / (2) \$1,500,000 \times (3) \$1,200,000 = \$480,000$

*Tax is calculated on value of Florida property in the amount of \$600,000, rather than the ~~pro rata~~ ~~pro-rata~~ amount of the loan, since the value of the Florida property is more than the ~~pro rata~~ ~~pro-rata~~ amount of the indebtedness.

Example 3:

Value of Florida property/Total value of all property \times Loan
= Amount

Value of Florida property \$800,000(1)

Value of out-of-state property \$200,000

Total value of all property \$1,000,000(2)

Amount of Loan \$600,000(3)

(1) $\$800,000 / (2) \$1,000,000 \times (3) \$600,000 = \$480,000$

*Tax is calculated on \$600,000, since the amount of indebtedness is less than the value of the Florida property but more than the ~~pro rata~~ ~~pro-rata~~ amount of the loan.

(24)(32) In-State Notes - Secured by Florida Mortgage: A mortgage recorded in Florida ~~this state~~ encumbering Florida real or personal property, which is security for an in-state note, is subject to tax as follows:

(a) Secured by Multi-State Mortgage: When a note is made in Florida and is secured by a multi-state mortgage recorded in Florida, the tax is due on the full amount of the note for notes up to \$700,000. For notes larger than \$700,000, the tax is due on at least \$700,000, or ~~(with a maximum tax due of \$2,450)~~ the percentage of the indebtedness which the value of the mortgaged property located in Florida bears to the total value of all the mortgaged property, whichever is greater. However, where the mortgage limits recovery to less than the amount of the indebtedness secured, the tax is due on the full amount of the note ~~(with a maximum tax due of \$2,450)~~ or the amount to which the mortgage limits recovery, whichever is greater. The mortgage is required to state the value of the property in Florida and the other state(s); and also the percentage of the Florida property in relation to the total property. When the ~~documentary stamp~~ tax due is based upon the amount to which recovery is limited on a mortgage, ~~then~~ the mortgage is not required to state the value of the property in Florida and the other state(s); nor is the mortgage required to state the percentage of the Florida property in relation to the total property.

(b) Secured by Florida Mortgage only: When a note is made in Florida and is secured by a mortgage on Florida property and is also secured by an out-of-state mortgage, the tax is due on the full amount of the note for notes up to \$700,000. For notes larger than \$700,000, the tax is due on \$700,000, or ~~(with a maximum tax due of \$2,450)~~ the percentage of the indebtedness which the value of the mortgaged property located in Florida bears to the total value of all the mortgaged property, or the value of the property located in Florida, whichever is greater. However, where the mortgage limits recovery to less than the amount of the indebtedness secured, the tax is due on the full amount of the note ~~(with a maximum tax due of \$2,450)~~ or the amount to which the mortgage limits recovery, whichever is greater. The mortgage is required to state the value of the property in Florida and the other state(s); and also the percentage of the Florida property in relation to the total property. When the ~~documentary stamp~~ tax due is based upon the amount to which recovery is limited on a mortgage, ~~then~~ the mortgage is not required to state the value of the property in Florida and the other state(s); nor is the mortgage required to state the percentage of the Florida property in relation to the total property.

(33) through (34) renumbered (25) through (26) No change.

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, 201.08 FS. History—New 8-18-73, Formerly 12A-4.53, Amended 2-21-77, 11-29-79, 4-11-80, 7-27-80, 12-23-80, 3-30-81, 12-30-82, 8-29-84, Formerly 12B-4.53, Amended 12-29-86, 12-5-89, 2-13-91, 10-18-94, 12-30-97, 7-28-98, 1-4-01, 5-4-03, _____.

12B-4.054 Exempt Transactions.

(1) No change.

(2) ~~Certificate of Deposit: Certificates of deposit issued by a bank, banking association, or trust company are exempt.~~

(3) through (4) renumbered (2) through (3) No change.

(4)(5) ~~Assignment of Mortgage: An assignment of a mortgage by a lender (mortgagee or owner of the asset) to a new lender who has purchased the note and mortgage and becomes the holder of the note and mortgage is not taxable. (State v. Sweat, 152 So. 432 (1934)). However, where the assignment of a mortgage is given as collateral security for a new loan, the assignment is a taxable mortgage when recorded in this state.~~

Cross Reference – subsection 12B-4.053(20), F.A.C. 12B-4.053(27), F.A.C.

(5)(6) ~~Assignment of Conditional Sale Contract: An assignment of a conditional sale contract is does not come within the terms of the Documentary Stamp Tax Act. Therefore, such assignments are not taxable. However, the assignment of a contract as collateral security for a new loan, when recorded in Florida the state, is taxable. (1931 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 853 (Oct. 23, 1931); 1931 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 854 (Oct. 23, 1931))~~

(6)(7) ~~Unsigned Documents: A note or written obligation to pay money which is not signed by a maker or obligor is not taxable. (Lee v. Quincy State Bank, 127 Fla. 765, 173 So. 909 (1937))~~

(8) ~~Leases: A lease of tangible personal property which does not contain an unconditional obligation to pay money is not subject to tax, unless the lease provides that the lessee will become the unconditional owner of the property when the total of the rental payments equals the value of the property being leased.~~

(9) ~~Agreement for Deed: No Personal Liability: Contracts for sale of land, which contain no “written obligation to pay money” of the same nature of promissory notes and non-negotiable notes, are not to be deemed written obligations to pay money within the purview of Section 201.08(1)(a), F.S. (State v. Green, 132 So. 2d 761 (Fla. 1961)) Attorney General Opinion 059-244 is construed as extending to contracts for the sale of land which contain express obligations to pay money, of the same genus as promissory notes and non negotiable notes. With this limitation, Opinion 059-244 is adhered to and confirmed. (1961 Op. Att’y. Gen. Fla. 061-176 (Oct. 27, 1961)). If the following provision is incorporated in agreement for deed: “. . . as against the buyer or any subsequent purchaser from the buyer or any beneficiary for whom they may be acting,~~

it being the understanding of the parties that the seller will look only to the land itself for payment of the balance of the purchase price,” there is no obligation to pay money in the contract and no documentary stamps are due. However, if such agreement for deed is filed or recorded in Florida, it would be subject to the documentary stamp tax under Section 201.08(1)(b), F.S.

(7)(10) ~~Rights to Rescind: Lot purchase contracts in existence beyond a stated period of time without having been rescinded by purchaser as provided for in the terms of the contract, constitute “written obligations to pay money” subject to documentary stamp tax, but contracts rescinded by purchasers within the stated time period are not subject to tax. (Gulf American Land Corporation v. Green, 157 So. 2d 70 (Fla. 1963))~~

Cross Reference – subsection 12B-4.053(4), F.A.C. 12B-4.053(5), F.A.C.

(11) ~~Revolving Charge Account—No “Promise to Pay” Contained in Sales Slip: Retailer’s flexible charge account application agreement which is dependent upon the happening of a contingency before any obligation is created, that is, the purchase of goods and the signing of a sales slip which is a mere acknowledgment of delivery of goods and does not in itself contain any promise to pay is not subject to tax. (Maas Brothers, Inc. v. Dickinson, 195 So. 2d 193 (Fla. 1967))~~

Cross Reference—subsection 12B-4.053(20), F.A.C.

(8)(12) ~~Cashier’s Check: A cashier’s check is a check, draft, or other order for the payment of money drawn by the cashier of a bank upon either his or her own bank or upon some other bank, in which funds of his or her bank are deposited, and is not a written obligation for the payment of money. No as contemplated by the provisions and requirements of the Documentary Stamp Tax Act. Therefore, no tax is due required on a cashier’s check checks. (1931 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 831 (Sept. 24, 1931); 1931 Op. Att’y. Gen. Fla. 1931-32 Biennial Report, Page 845 (Oct. 15, 1931))~~

(13) ~~Documents Delivered in Another State—“Promise to Pay”: Where a company sells merchandise under agreement or contract outside the State of Florida, and the merchandise is delivered outside the State. Subsequently the purchaser moves to Florida, and the unpaid balance due on such contract or agreement is forwarded to one of the company’s stores in Florida. Such contracts are not Florida transactions even after the agreement is forwarded to one of the Florida stores for collection. Therefore, the documentary stamp is not required upon the balance due at the time the contracts are brought into Florida. (1944 Op. Att’y. Gen. Fla. 044-174 (June 12, 1944))~~

(14) ~~Conditional Sales Contracts—Executed Outside Florida and Assigned to Florida Finance Company: Conditional sales agreements, evidencing the sale of motor vehicles, from a customer to a motor vehicle dealer in Georgia, discounted and assigned to a finance company doing business in Florida, are~~

not subject to documentary stamp taxes under Florida Statutes, when such agreements are entirely entered into and executed in Georgia, and the finance company enters into the matter after the conditional sales contract is binding. (1962 Op. Att'y. Gen. Fla. 062-11 (Jan. 18, 1962))

~~(15) C. O. D. Order—Order and Purchase Contract From Out of State Vendor: Where a person doing business in the state sends an ordinary purchase order for the purchase of merchandise to a non-resident doing business in another state, which order is accepted in another state and the merchandise shipped interstate, such ordinary purchase order, when it contains no express promise to pay for the merchandise ordered and the same is shipped on open account or cash on delivery is not taxable. (1946 Op. Att'y. Gen. Fla. 046-357 (Aug. 10, 1946))~~

~~(16) Document Executed Outside the State to Florida Payee—Payable Outside This State: A promissory note made in another state, by a foreign corporation to a payee of this state, payable at a bank in another state is not taxable. (1960 Op. Att'y. Gen. Fla. 060-82 (April 21, 1960))~~

~~(9)(17) Contract Brought into Florida State for Collection: Contracts for the purchase and sale of real property located in Florida this state, made, executed and delivered in other states, and sent into Florida this state for purposes of collection only are not subject to tax. (1960 Op. Att'y. Gen. Fla. 060-209 (Dec. 30, 1960))~~

~~(10)(18) Surety Bonds: Surety bonds which are to insure the doing of certain things required by the conditions of such bonds and which contain a promise to pay a sum only in the event of the happening of the named contingency are not taxable. (1944 Op. Att'y. Gen. Fla. 044-356 (Dec. 6, 1944))~~

~~(11)(19) Travelers Travel Checks: A travelers travel check is issued by a the bank that and thereupon becomes an order for the payment of money by the bank when properly countersigned, much in the character of a cashier's check and is therefore not taxable. (1931 Op. Att'y. Gen. Fla. 1931-32 Biennial Report, Page 893 (Dec. 22, 1931))~~

~~(20) Banker's or Trade Acceptances: Bankers or trade acceptances, when payable on a date subsequent to acceptance, are written obligations for the payment of money from the date of such acceptance and are taxable. The maximum tax due on a banker's or trade acceptance is \$2450. However, when payable on demand or presentation, and presentation is made after acceptance, they are not written obligations to pay money and are not taxable. (1961 Op. Att'y. Gen. Fla. 066-18 (Mar. 11, 1966))~~

~~Cross Reference—subsection (16) of Rule 12B-4.053, F.A.C.~~

~~(21) Pawn Tickets: Transactions between pawnbrokers and their customers concerning pawns made between them are not "written obligations to pay money" within the purview of~~

~~Section 201.08, F.S., unless the pawn ticket or a copy thereof contains a written promise to pay money, or is otherwise specifically within some section of Chapter 201, F.S. Whether a pawn ticket is a written promise to pay money must be determined from the face of that document. (1961 Op. Att'y. Gen. Fla. 061-12 (Jan. 25, 1961))~~

~~(12)(22) Military Bases – Written Obligation to Pay Money: Written obligations to pay money executed and delivered on military bases are not taxable. However, any recorded documents evidencing such indebtedness are subject to will require tax. (1963 Op. Att'y. Gen. Fla. 063-136 (Nov. 13, 1963))~~

~~(13)(23) Credit Unions – Written Obligations to Pay Money: Written obligations to pay money executed by state or federally federal chartered credit unions are exempt. (1957 Op. Att'y. Gen. Fla. 057-21 (Jan. 21, 1957))~~

~~Cross Reference—subsection 12B-4.053(10), F.A.C.~~

~~(14)(24) Obligations Executed by Governmental Entities: No tax is required on obligations executed by the United States or its agencies, or by the state, counties, municipalities, or any political subdivisions or agency of the state.~~

~~Cross Reference—subsection 12B-4.002(2) and paragraph 12B-4.002(3)(b), F.A.C.~~

~~(25) Student Loans: Documentary stamp tax is not required on promissory notes executed by students who are receiving financial aid from federal or state assistance programs, or any financial aid program administered by a state university or community college, or loans guaranteed by the Federal Government or the state when federal regulations prohibit the assessment of such taxes against the borrower.~~

~~Cross Reference—subsection 12B-4.053(29), F.A.C.~~

~~(15)(26) Industrial Development Authorities and Florida Housing Finance Corporation: Lease purchase agreements, agreements for sale, agreements or contracts for deeds, notes and mortgages securing a promise to pay money to an industrial development authority or the Florida Housing Finance Corporation by a private entity in connection with the issuance of bonds under Chapters Chapter 159 and 420, F.S., are exempt from tax under Section Chapter 201.08, F.S.~~

~~Cross Reference—subsection 12B-4.013(17), F.A.C.~~

~~(16)(27) Foreign Notes:~~

~~(a) Notes and other written obligations to pay money are exempt from stamp tax if the makers or obligors are individuals residing outside the United States or business organizations or other persons located outside the United States, at the time of making or the execution of the note or written obligation. This exemption does not apply to the following:~~

~~1. Mortgages, trust deeds, security agreements, or other evidences of indebtedness relating to the purchase or transfer of real property located in Florida and filed or recorded in Florida this state.~~

2. If the purpose of the financing is to finance all or part of the purchase of personal property for use in Florida, unless such personal property is identifiable as being directly and solely in connection with the production, preparation, storage, or transportation of tangible personal property for export or import, and the lender is a banking organization defined in Section 201.23(4)(b), F.S., 199.023(9), F.S.

3. No change.

(b) The lender ~~will~~ shall be entitled to rely upon the written certificate of each maker or obligor certifying as to the purpose of the financing and residency of the maker or obligor; or, if a corporate borrower, that a majority of its equity securities are not owned by individuals residing within the United States or business organizations or other persons located within the United States.

~~Cross Reference—subsection 12B 4.053(30), F.A.C.~~

~~(17)(28) International Banking Transactions.~~

(a) ~~Tax Documentary stamp tax~~ is not required on notes and evidences of indebtedness, including, but not limited to, financing statements, drafts, and bills of exchange, that are made, issued, drawn upon, accepted, delivered, shipped, received, signed, executed, assigned, transferred, or sold by or to a banking organization as defined in Section 201.23(4)(b), F.S., 199.023(9), F.S., in the conduct of an international banking transaction, as defined in Section 201.23(4)(b), F.S., 199.023(9), F.S. The exemption does not apply if the financing is for the purchase or transfer of real property located in Florida, or secured by a mortgage, deed of trust, or other lien upon real property located in Florida.

(b) ~~For the purposes of the exemption in Section 201.23(4), F.S., the following words and phrases shall have the meaning ascribed to them below:~~

1. ~~“Banking organization” means any one of the following:~~

a. ~~A bank organized and existing under Florida law;~~

b. ~~A national bank organized and existing as a national banking association under the National Banking Act, Title 12, U.S.C., Section 21, which also maintains its principal office in Florida;~~

c. ~~An Edge Act corporation organized under the Federal Reserve Act, Title 12, U.S.C., Section 25(a), which maintains a Florida office;~~

d. ~~An international banking agency licensed under Florida law;~~

e. ~~A federal agency, licensed under Sections 4 and 5 of the International Banking Act of 1978 to maintain an office in Florida.~~

2. ~~“International banking transaction” means financing of any of the following:~~

a. ~~Tangible personal property or services for export or import into the United States or between jurisdictions abroad;~~

b. ~~Production, preparation, storage or transportation of tangible personal property or services which are identifiable as being directly and solely for export from or import into the United States or jurisdictions abroad;~~

c. ~~Contracts, projects, or activities to be performed substantially abroad, except transactions secured by mortgage, deed or trust, or other lien on Florida real property.~~

3. ~~“Abroad” means in a foreign nation; in a colony, dependency, possession or territory of a foreign nation or of the United States; or in the Commonwealth of Puerto Rico.~~

4. ~~“Performed substantially abroad” means completion of the principal terms, conditions, or requirements of a contract, project, or activity abroad, notwithstanding performance of a nominal portion of the contract, project, or activity in Florida or the United States. The relative values of the operations, activities, or services performed, and the percentage of work completed, in various jurisdictions shall be considered in determining whether a contract, project, or activity is performed substantially abroad.~~

(b)(e) Any financing that is only partially identifiable as being in connection with the production, preparation, storage, or transportation of tangible personal property or services for export from or import into the United States ~~does~~ shall not qualify for the exemption.

(c)(d) The lender must ~~shall~~ prepare a statement to be placed with each loan that documentation qualifying the transaction for the exemption provided by this chapter was submitted to the lender and is in the file.

~~Cross Reference—subsection 12B 4.053(31), F.A.C.~~

~~(18)(29) Financing Statements. – Chapter 679, Uniform Commercial Code.~~ The filing or recording in Florida of a UCC Financing Statement is not taxable under Section 201.08(1), F.S., unless the note, security agreement or other obligatory document is also filed or recorded. ~~A However, a notation relative to stamp tax is required on the UCC Financing Statement must whether tax is due or not. The notation shall state that the stamp tax has proper stamp taxes under Chapter 201, F.S., have been paid placed on the promissory instruments and will be paid placed on any additional promissory instrument, or that no tax is due not required.~~

~~Cross Reference—subsection 12B 4.053(32), F.A.C.~~

~~(19)(30) No change.~~

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, 201.08, 201.09, 201.10, 201.11, 201.21, 201.22, 201.23, 201.24, 517.32 FS. History—New 8-18-73, Formerly 12A-4.54, Amended 2-21-77, 11-29-79, 3-5-80, 4-11-80, 7-27-80, 12-23-80, 2-12-81, Formerly 12B-4.54, Amended 3-30-81, 12-3-81, 12-29-86, 12-5-89, 2-13-91, 10-18-94, 12-30-97, 7-28-98, 1-4-01, 5-4-03, 7-30-13,

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: September 30, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: July 31, 2025

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.:	RULE TITLES:
12B-5.020	Definitions; Specific Exemptions
12B-5.030	Importers
12B-5.040	Carriers
12B-5.050	Terminal Suppliers
12B-5.060	Wholesalers
12B-5.070	Terminal Operators
12B-5.080	Exporters
12B-5.090	Local Government Users
12B-5.100	Mass Transit Systems
12B-5.110	Blenders
12B-5.121	Temporary Licenses Issued Under a Declared Emergency
12B-5.150	Public Use Forms
12B-5.300	Aviation Fuel Licensees
12B-5.375	Temporary Pollutant Importer License Issued Under a Declared Emergency
12B-5.400	Producers and Importers of Pollutants
12B-5.500	Natural Gas Fuel Retailers
12B-5.600	Tracking System Reporting Requirements

PURPOSE AND EFFECT: Part III, Aviation Fuel, Chapter 206, F.S., is repealed by section 27, Ch. 2025-208, L.O.F., effective January 1, 2026. The purpose of the proposed amendments to Chapter 12B-5, F.A.C (Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel), is to: (1) remove provisions for the tax on aviation fuel; (2) update the electronic fuel tax return electronic filing requirements to provide the comma delimited and flat file requirements for local governmental units; and (3) remove redundant and unnecessary provisions.

SUMMARY: The proposed amendments to Rule Chapter 12B-5, F.A.C (Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel): (1) remove provisions for aviation fuel tax effective January 1, 2026; (2) update how to obtain copies of forms from the Department, removing redundant and unnecessary provisions; (3) provide the requirements for electronic fuel tax returns for local government users of diesel fuel and mass transit system providers, adopting file format specifications; (4) adopt clarifications to forms used to obtain annual fuel tax licenses, including the removal of provisions to obtain an aviation fuel

tax license; and (5) clarify the application used to annually renew a fuel or pollutants tax license.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

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

RULEMAKING AUTHORITY: 206.14(1), 206.485(1), 206.59(1), 206.62(10), 206.87(1)(e)2., 206.97, 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.01, 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.03, 206.04, 206.05, 206.051, 206.52, 206.054, 206.055, 206.06, 206.08, 206.09, 206.095, 206.11, 206.404, 206.41, 206.413, 206.414, 206.416, 206.43, 206.44, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.97, 206.9815, 206.9825, 206.9826, 206.9835, 206.9855, 206.9865, 206.9875, 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 212.0501, 213.255, 213.37, 213.755, 215.26(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: Tuesday, November 4, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.020 Definitions; Specific Exemptions.

(1) Definitions.

(a) through (i) No change.

(j) "Sales to United States Government" means the sale of motor fuel and, undyed diesel fuel ~~and aviation fuel~~ to the United States or the federal government, its departments or agencies, and to contract flying schools which train cadets for the United States Air Force under contract whereby the United States reimburses the school for the fuel so used.

(k) No change.

(2) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1), 206.62(10), 206.87(1)(e)2., 213.06(1) FS. Law Implemented 206.41(4)(b), 206.62, 206.874, 206.97 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-17-13, 1-20-14, 1-1-24, 1-1-26.

12B-5.030 Importers.

(1) General Information.

(a) Persons who import either gasoline, gasohol, or diesel, ~~or aviation fuel~~ into Florida, by common or private carrier, upon which Florida tax has not been charged or collected, and persons who import and place fuel in storage outside a terminal registered under s. 4101 of the Internal Revenue Code must obtain a license as a Importer.

(b) through (c) No change.

(2) Licensing and Bonding.

(a) No change

(b) Bonding.

1. Prior to conducting business in this state, an importer will file with the department a single bond equivalent to 60 days tax liability on motor fuel; and diesel fuel; ~~and aviation fuel~~.

2. An importer's bond shall be maintained in an amount sufficient to secure payment of 60 days of tax liability on motor fuel; or diesel fuel; ~~or aviation fuel~~ transported into Florida.

3. If an importer has not provided a bond sufficient to secure 60 days tax liability prior to importing motor fuel; or diesel fuel; ~~or aviation fuel~~, such importer is prohibited from importing any unsecured fuel into Florida ~~this State~~.

4. ~~Forms DR 600 and DR 654 may be obtained from the Department by: 1) calling the Department at (850)488-6800,~~

~~Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

~~4.5.~~ No change.

(3) Returns and Payments.

(a) Returns. Licensed importers of gasoline, gasohol, or diesel fuel; ~~or aviation fuel~~ are required to report all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (~~Form~~ DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.), as provided in subsection (5) of Rule 12B-5.060, F.A.C.

(b) No change.

(4) No change.

(5) Import Authorization Numbers.

(a)1. Before any fuel may be imported into Florida upon which Florida tax has not been charged or collected, an importer must first call the Department of Revenue at 1(800)360-5436, and obtain an import authorization number.

2. No change.

3. An import authorization number will be denied when an importer has not provided a bond sufficient to secure 60 days tax liability prior to the importation of motor fuel; or diesel fuel; ~~or aviation fuel~~ into this state.

(b) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(3), 206.02, 206.026, 206.027, 206.028, 206.03, 206.05, 206.051, 206.054, 206.43, 206.48(2), 206.485, 206.9835, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-17-18, 1-1-26.

12B-5.040 Carriers.

(1) Licensing.

(a) No change.

(b) 1. To obtain an annual license, every person must file a Florida Fuel or Pollutants Tax Application (Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.), with the required attachments, with the Department, as provided in the application, and enroll in the Department's eServices.

2. through 3. No change.

4. ~~Form DR 654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

(c) No change.

(2) Information Returns. Carriers are required to file ~~f~~Form DR-309637, Petroleum Carrier Information Return (incorporated by reference in Rule 12B-5.150, F.A.C.), using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications – Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.) electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of each month for the activity during the previous month. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For carriers who are authorized to submit ~~f~~Form DR-309637 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard copy ~~hard-copy~~ return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(3) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 206.9915, 213.06(1), 213.755(8) FS. Law Implemented 206.021, 206.09, 206.199, 206.20, 206.204, 206.205, 206.485, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, 1-1-26.

12B-5.050 Terminal Suppliers.

(1) General Information.

(a) Persons who import either gasoline, gasohol, or diesel fuel, ~~or aviation fuel~~ into Florida by marine vessel, rail, or pipeline, and who place the fuel in storage at a terminal which is registered under s. 4101 of the Internal Revenue Code must obtain a terminal supplier license.

(b) No change.

(c) 1. Terminal suppliers are authorized to import tax-free gasoline, gasohol, or diesel fuel, ~~or aviation fuel~~ place such fuel in storage at a terminal, and to collect the state excise tax,

county fuel tax, municipal fuel tax, and fuel sales taxes as the fuel is removed through the loading rack.

2. through 3. No change.

(d) No change.

(2) Licensing and Bonding.

(a) No change.

1. through 4. No change.

~~5. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

6. through 8. renumbered to 5. through 7.

(b) Bonding.

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

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

(3) through (4) No change.

(5) Returns and Payments.

(a) Returns. All terminal suppliers that sell gasoline, gasohol, or diesel, ~~or aviation fuel~~ are required to report all taxes imposed by Chapter 206, F.S., on a Terminal Supplier Fuel Tax Return (~~f~~Form DR-309631, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be submitted by Extensible Markup Language (XML), as provided in the Motor and Other Fuel Taxes XML User Guide for e-file Developers and Transmitters (~~f~~Form DR-309652, incorporated by reference in Rule 12B-5.150, F.A.C.). The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For terminal suppliers who are authorized to submit ~~f~~Form DR-309631 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or

delivered to the Department on the next succeeding day that is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) through (c) No change.

(6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01, 206.02, 206.05, 206.41, 206.413, 206.414, 206.43, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.97, 206.9815, 206.9941, 206.9942, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, 3-25-20, 1-1-21, 1-1-26.

12B-5.060 Wholesalers.

(1) No change.

(2) Licensing and Bonding.

(a) No change.

(b)1. Each wholesaler that is licensed pursuant to Section 206.02, F.S., will be required to furnish a bond to the Department in a sum of not more than \$300,000, for each product type (motor fuel; and diesel fuel; ~~and aviation fuel~~).

2. through 3. No change.

~~4. The tax rate for calculating the wholesaler's bond on aviation fuel will be the tax imposed under Section 206.9825, F.S. (Excise Tax)~~

~~4.5.~~ A wholesaler who has no import or export activity and is authorized to remit the taxes imposed by Chapter 206, F.S., to its supplier by electronic funds transfer (EFT) will file a bond with the Department for each product type (motor fuel; and diesel fuel; ~~and aviation fuel~~) based on the estimated average monthly gallons to be purchased, multiplied by the total of the taxes imposed under Section 206.41, F.S. (for motor fuel); and Section 206.87, F.S. (for diesel fuel); ~~and Section 206.9825, F.S. (for aviation fuel)~~, and that sum multiplied by three.

~~5.6.~~ No change.

~~6.7.~~ No change.

~~7.8.~~ A wholesaler who only imports fuel into this State is required to post a bond with the Department for each product type (motor fuel; and diesel fuel; ~~and aviation fuel~~) based on the estimated average monthly gallons imported multiplied by the total of the taxes imposed under Sections 206.41, F.S. (for motor fuel); and 206.87, F.S. (for diesel fuel); ~~and 206.9825, F.S. (for aviation fuel)~~ and that sum, multiplied by two.

~~8.9.~~ No change.

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

1. The wholesaler bond will be the estimated average monthly gallons to be purchased, multiplied by the taxes imposed under Sections 206.41, F.S. (for motor fuel) and, 206.87, F.S. (for diesel fuel); ~~and 206.9825, F.S. (for aviation fuel)~~ and that sum multiplied by three.

2. The importer bond shall be maintained in a sufficient amount to secure payment of tax on motor fuel; and diesel fuel; ~~and aviation fuel~~ for 60 days of imports.

3. If an importer does not maintain sufficient bond prior to importation of motor fuel; and diesel fuel; ~~and aviation fuel~~, an import authorization number will be denied and such person will be prohibited from importing untaxed fuel into Florida ~~this state~~.

4. No change.

(3) through (4) No change.

(5) Returns and Payments.

(a) Returns. All wholesalers who sell gasoline, gasohol, or diesel; ~~or aviation fuel~~ are required to report all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (~~Form~~ DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.), using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications – Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.) electronically with the Department, ~~as provided in Rule Chapter 12-24, F.A.C.~~ The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For wholesalers who are authorized to submit ~~Form~~ DR-309632 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) through (c) No change.

(6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(4), 206.02, 206.05, 206.404, 206.43, 206.48, 206.485, 206.86, 206.90, 206.91, 206.9825, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 1-1-21, 1-1-26.

12B-5.070 Terminal Operators.

(1) Licensing.

(a) No change.

(b)1. To obtain an annual license as a terminal operator, a person must file a Florida Fuel or Pollutants Tax Application (Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.), with the required attachments, with the Department, as provided in the application, and enroll in the Department's eServices.

2. through 3. No change.

4. ~~Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

(c) No change.

(2) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(19), 206.022, 206.095, 206.485, 206.872, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, 3-25-20, 1-1-26.

12B-5.080 Exporters.

(1) No change.

(2) Licensing and Bonding.

(a) No change.

(b)1. To obtain an annual license as an exporter, a person must file a Florida Fuel or Pollutants Tax Application (Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.), with the required attachments, with the Department, as provided in the application, and enroll in the Department's eServices.

2. through 3. No change.

4. ~~Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay~~

~~Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

4.5. No change.

(c) Bonding.

1. No change.

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

(3) Returns and Payments.

(a) Returns.

1. Licensed exporters of gasoline, gasohol, or diesel fuel, or aviation fuel are required to report all gallons of fuel exported from Florida on an Exporter Fuel Tax Return (~~f~~Form DR-309638, incorporated by reference in Rule 12B-5.150, F.A.C.). Licensed exporters that are also licensed as wholesalers are required to report their export sales on a Wholesaler/Importer Fuel Tax Return (~~f~~Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.).

2. Form DR-309638, Exporter Tax Return, and ~~f~~Form DR-309632, Wholesaler/Importer Fuel Tax Return, as applicable, using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications – Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.) electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic returns must be filed on or before the 20th day of the month following a month in which export transactions occur. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For exporters who are authorized to submit ~~f~~Form DR-309638 or ~~f~~Form DR-309632 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard copy ~~hard copy~~ return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503, of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) through (6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052, 206.41, 206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 206.97, 206.9915, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 1-1-21, 1-1-26.

12B-5.090 Local Government Users of Diesel Fuel.

(1) through (2) No change.

(3) No change.

(a) Returns. Local Government Users are required to file a Local Government User of Diesel Fuel Tax Return (~~f~~Form DR-309634, incorporated by reference in Rule 12B-5.150, F.A.C.), using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications – Mass Transit System Providers and Local Government Users of Diesel Fuel Tax Returns (form DR-309654, incorporated by reference in Rule 12B-5.150, F.A.C.). The return must be filed with the Department on or before the 20th day of each month following the month in which the use of fuel occurs. The return, when filed by hard copy, will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. An electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. If the 20th day of the month falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard copy ~~hard-copy~~ return is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(9), 206.41(4), 206.86(1), (7), (9), (12), (13), 206.874(4), 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 5-9-13, 1-20-14, 7-28-15, 1-1-26.

12B-5.100 Mass Transit Systems.

(1) through (2) No change.

(3) Returns and Payments.

(a) Returns. Mass Transit Systems are required to file a Mass Transit System Provider Fuel Tax Return (~~f~~Form DR-309633, incorporated by reference in Rule 12B-5.150, F.A.C.) using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications – Mass Transit System Providers and Local Government Users of Diesel Fuel Tax Returns (form DR-309654, incorporated by reference in Rule 12B-5.150, F.A.C.). The return must be filed and ~~remitted~~ the tax due must be remitted on or before the 20th day of the month following the month in which the use of fuel occurs. The return, when filed by hard copy, will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. An electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. If the 20th day of the month falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard copy ~~hard-copy~~ return, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.41(4), 206.86(10), 206.874(5)(a), 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 5-9-13, 7-28-15, 1-1-26.

12B-5.110 Blenders.

(1) General Information.

(a) Any person who is not otherwise licensed under Chapter 206, F.S., and who is engaged in the activity of blending gasoline, gasohol, or diesel, ~~or aviation fuel~~ with any other product, where end products may be used to propel a vehicle, or vessel, or aircraft, must be licensed as a blender.

(b) All persons who are licensed as terminal suppliers, wholesalers, or exporters under Chapter 206, F.S., and who are

engaged in the activity of blending gasoline, gasohol, or diesel, ~~or aviation fuel~~ with any other product, must remit tax on all untaxed products which are blended, where end products are available for sale or use.

(2) Licensing.

(a)1. To obtain a license as a blender, every person must file a Florida Fuel or Pollutants Tax Application (Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.), with the required attachments, with the Department, as provided in the application, and enroll in the Department's eServices.

2. through 3. No change.

~~4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

(b) A blender is a person who blends:

1. through 2. No change.

3. Kerosene with other product to produce a product suitable for use in a diesel ~~or aircraft~~ engine;

4. Motor or, diesel, ~~or aviation fuel~~ with any other product to extend the volume of such fuels available for sale or use.

(3) Returns and Payments.

(a) through (b) No change.

(c) Returns. Any person who is licensed as a blender is required to file a Blender/Wholesaler of Alternative Fuel Tax Return (~~Form DR-309635~~, incorporated by reference in Rule 12B-5.150, F.A.C.), using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications – Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.) electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of the month following a month in which transactions occur. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For blenders who are authorized to submit ~~Form DR-309635~~ by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard copy ~~hard copy~~ return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a

Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(d) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.02(3), 206.48(1), 206.485, 206.86(5), 206.87(2)(e), 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, 1-1-26.

12B-5.121 Temporary Licenses Issued Under a Declared Emergency.

(1) No change.

(2) Licensing.

(a) No change.

(b) To obtain the temporary Florida fuel license, the person engaging temporarily in business as an importer, exporter, or carrier must file a Florida Temporary Fuel Tax License Application (~~Form DR-156T~~, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department, as provided in the application. A copy of the completed ~~Form DR-156T~~ is to be scanned and emailed or faxed to the phone number indicated in the application, and the original application is to be mailed to the address indicated in the application. Form DR-156T may be obtained, without cost, from the Department's website at www.floridarevenue.com/forms or by calling the Department at (850)488-6800, Monday through Friday (excluding holidays). Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(c) through (e) No change.

(3) Temporary Importers, Exporters, or Carriers.

(a) No change.

(b) Temporary Importers.

1. through 2. No change.

~~3. Sales of Aviation Fuel.~~

~~a. Temporary importers must collect and remit the tax directly to the Department on sales of aviation fuel in Florida when the Florida 6.9 cents per gallon aviation fuel tax has not been collected by an out of state fuel supplier.~~

~~b. No additional aviation fuel tax is due on sales of aviation fuel in Florida when the Florida 6.9 cents per gallon aviation fuel tax has been paid to an out of state terminal supplier who holds a valid Florida fuel license.~~

~~3.4. No change.~~

(c) through (d) No change.

(4) No change.

(5) Taxable Sales. Temporary importers are required to collect the following taxes:

(a) through (b) No change.

~~(e) The tax imposed by Section 206.9825(1), F.S., on all nontaxed sales, deliveries, or consignments of aviation fuel to retail dealers, resellers, and end users.~~

(6) Returns.

(a) No change

(b) Wholesaler/Importer Fuel Tax Return.

1. All temporary importers, who sell gasoline, gasohol, diesel, and undyed diesel, ~~and aviation fuel~~, are required to report all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (~~f~~Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.) on or before the 20th day of each month for transactions occurring during the previous month.

2. A collection allowance deduction (found on the return) is authorized to temporary importers from the taxes collected under Sections 206.41(1)(a), (b), (c) and (g) ~~and 206.9825(1), F.S., on sales of motor fuel and aviation fuel~~ when 50 percent of the allowable deduction is granted to a purchaser with a valid wholesaler or terminal supplier license, and only when the return and payment are remitted timely.

3. No change.

(c) Exporter Fuel Tax Return. Temporary exporters of gasoline, gasohol, diesel, and undyed diesel, ~~and aviation fuel~~ are required to report all gallons of fuel exported from Florida on an Exporter Fuel Tax Return (~~f~~Form DR-309638, incorporated by reference in Rule 12B-5.150, F.A.C.).

(d) Carrier Information Return. Temporary carriers of gasoline, gasohol, diesel, and undyed diesel, ~~and aviation fuel~~ are required to report all gallons of fuel exported from Florida on a Petroleum Carrier Information Return (~~f~~Form DR-309637, incorporated by reference in Rule 12B-5.150, F.A.C.).

(7) Refunds and Credits.

(a) through (b) No change.

(c)1. Instead of taking ultimate vendor credits on their fuel tax returns, temporary importers may obtain a refund of fuel taxes paid on sales of gasoline, gasohol, and undyed diesel, ~~and aviation fuel~~ sold for exempt purposes.

2. through 3. No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1) FS. Law Implemented 206.02(8), 206.021(5), 206.051(4), 206.052, 206.41(1), 206.43(1), 206.62, 206.87(1), 206.8745, 206.91, 206.9825(1)(a), 213.255(2), (3), 215.26(2) FS. History—New 6-1-09, Amended 1-25-12, 3-25-20, 1-1-26.

12B-5.150 Public Use Forms.

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

(b) Copies of these forms are available, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at floridarevenue.com; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) 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 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

	Form Number	Title	Effective Date
(2)	DR-138	Application for Fuel Tax Refund Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes (http://www.flrules.org/Gateway/reference.asp?No=Ref-11385)	01/20
(2) 3)	DR-156	Florida Fuel or Pollutants Tax Application (https://www.flrules.org/Gateway/reference.asp?No=Ref-1877412320)	01/20 <u>01/21</u>
(3) 4)	DR-156 R	Renewal Application for Florida Fuel <u>and</u> Pollutants Pollutant License (https://www.flrules.org/Gateway/reference.asp?No=Ref-1877512321)	01/20 <u>01/21</u>
(4) (5) No change.			
(5) 6)	DR-157	Fuel or Pollutants Tax Surety Bond (https://www.flrules.org/Gateway/reference.asp?No=Ref-1877612323)	01/20 <u>01/21</u>
(6) 7)	DR-157 A	Assignment of Time Deposit (https://www.flrules.org/Gateway/reference.asp?No=Ref-1877712324)	01/20 <u>01/21</u>
(7) 8)	DR-157 B	Fuel or Pollutants Tax Cash Bond (https://www.flrules.org/Gateway/reference.asp?No=Ref-1877812325)	01/20 <u>01/21</u>

(8) 9)	DR- 157 W	Bond Worksheet Instructions (https://www.flrules.org/Gateway/reference.asp?No=Ref-18779 16264)	01/2 6 01/2 4
(9)(10) No change.			
(11))	DR- 176	Application for Air Carrier Fuel Tax License (https://www.flrules.org/Gateway/reference.asp?No=Ref-14827)	01/2 3
(12))	DR- 182	Florida Air Carrier Fuel Tax Return (R. 01/23) (http://www.flrules.org/Gateway/reference.asp?No=Ref-14828)	01/2 3
(13) through (15) renumbered (10) through (12) No change.			
(16))	DR- 191	Application for Aviation Fuel Tax Refund — Air Carriers (http://www.flrules.org/Gateway/reference.asp?No=Ref-10800)	07/1 9
(13)(17) No change.			
(14) (1) 8)	DR- 309 631	Terminal Supplier Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18780 09850)	01/2 6 09/1 8
(15) (1) 9)	DR- 309 631 N	Instructions for Filing Terminal Supplier Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18781 16266)	01/2 6 01/2 4
(16) (2) 0)	DR- 309 632	Wholesaler/Importer Fuel Tax Return (R. 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18782 03586)	01/2 6 01/1 4
(17) (2) 1)	DR- 309 632 N	Instructions for Filing Wholesaler/Importer Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18783 16267)	01/2 6 01/2 4
(18)(22) No change.			
(19) (2) 3)	DR- 309 633 N	Instructions for Filing Mass Transit System Provider Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18784 16268)	01/2 6 01/2 4
(20)(24) No change.			

(21) (2) 5)	DR- 309 634 N	Instructions for Filing Local Government User of Diesel Fuel Tax Return (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18785 16269)	01/2 6 01/2 4
(22) (2) 6)	DR- 309 635	Blender Fuel Tax Return (R. 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18786 03591)	01/2 6 01/1 4
(23) (2) 7)	DR- 309 635 N	Instructions for Filing Blender Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18787 16270)	01/2 6 01/2 4
(24) (2) 8)	DR- 309 636	Terminal Operator Information Return (R. 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18788 03593)	01/2 6 01/1 4
(25) (2) 9)	DR- 309 636 N	Instructions for Filing Terminal Operator Information Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18789 16271)	01/2 6 01/2 4
(26) (3) 0)	DR- 309 637	Petroleum Carrier Information Return (R. 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18790 02142)	01/2 6 01/1 3
(27) (3) 1)	DR- 309 637 N	Instructions for Filing Petroleum Carrier Information Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18791 16272)	01/2 6 01/2 4
(28) (3) 2)	DR- 309 638	Exporter Fuel Tax Return (R. 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18792 03596)	01/2 6 01/1 4
(29) (3) 3)	DR- 309 638 N	Instructions for Filing Exporter Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18793 16273)	01/2 6 01/2 4
(34) through (35) renumbered (30) through (31) No change.			
(36))	DR- 309 660	Application for Pollutants Tax Refund	01/2 0

		(http://www.flrules.org/Gateway/reference.asp?No=Ref-11391)	
(32) (37) No change.			
(3) (3)	D R- 30 96 53	Motor Fuel Taxes Comma-Delimited (CSV) and Flat File Specifications-Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-18794)	01 /2 6
(3) (4)	D R- 30 96 54	Motor Fuel Taxes Comma-Delimited (CSV) and Flat File Specifications-Mass Transit System Provider and Local Government User of Diesel Fuel Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-18795)	01 /2 6
(3) (5)	D R- 30 96 60	Application for Pollutants Tax Refund (http://www.flrules.org/Gateway/reference.asp?No=Ref-11391)	01 /2 0

PROPOSED EFFECTIVE DATE: January 1, 2026

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, 5-23-22, 1-1-23, 1-1-24, 1-1-26.

12B-5.300 Aviation Fuel Licensees.**PROPOSED EFFECTIVE DATE:** January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, 206.9826, 206.9835, 206.9855, 206.9865, 206.9875, 213.37 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 1-20-14, 1-11-16, 1-10-17, 1-17-18, 1-1-21, 1-1-21, Repealed 1-1-26.

12B-5.375 Temporary Pollutant Importer License Issued Under a Declared Emergency.

(1) General Information. When the Governor of Florida has declared a state of emergency pursuant to Section 252.36, F.S.,

or when the President of the United States has declared a major disaster in Florida, another state, territory of the United States, or the District of Columbia, gasoline, gasohol, and diesel fuel; ~~and aviation fuel~~ imported into Florida is subject to the Florida pollutant tax. Any person who imports fuels subject to the Florida pollutant tax is required to hold a valid Florida pollutant license issued by the Department.

(2) No change.

(3) Temporary Pollutant Importers.

(a) The Florida pollutant tax accrues at the time of importation of motor, and diesel fuel, ~~and aviation fuel~~ into Florida.

(b) No change.

(c) Holders of temporary pollutant importer licenses are required to pay the Florida pollutant taxes due to the Department when gasoline, gasohol, and diesel fuel, ~~and aviation fuel~~ is imported into Florida and the Florida pollutant taxes due have not been paid to an out-of-state dealer who holds a valid Florida pollutant license. Tax is due at the pollutant tax rates provided in subsection (5) of Rule 12B-5.400, F.A.C.

(d) No change.

(4) through (7)

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1) FS. Law Implemented 206.9925, 206.9931(2), 206.9942, 206.9943(4) FS. History—New 6-1-09, 1-1-26.

PART ~~III~~ IV TAX ON POLLUTANTS**12B-5.400 Producers and Importers of Pollutants.**

(1) No change.

(2) Definitions. The following definitions are for purposes of Part ~~III~~ IV, Chapter 206, F.S., only:

(a) through (k) No change.

(3) Licensing and Bonding.

(a) Any person who does not hold a valid motor fuel, or diesel fuel, ~~or aviation fuel~~ tax license issued pursuant to Parts I or II ~~or III~~ of Chapter 206, F.S., and who produces, imports, or causes pollutants to be imported into this state is required to obtain a pollutants tax license.

(b)1. To obtain an annual license as an importer or producer of taxable pollutants, a person must file a Florida Fuel or Pollutants ~~Pollutant~~ Tax Application (~~Form DR-156~~ DR-166, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the Department, as provided in the application.

2. No change.

(c) through (e) No change.

(4) through (7) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.9915, 206.9925, 206.9931, 206.9935, 206.9941,

206.9942, 206.9943, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-17-18, 1-1-21, 1-1-26.

PART IV ✕ TAX ON NATURAL GAS FUEL

12B-5.500 Natural Gas Fuel Retailers.

(1) No change.

(2) Licensing.

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

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

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.4(1), 213.06(1) FS. Law Implemented 206.9951, 206.9952 FS. History—New 1-20-14, Amended 1-1-26.

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, or 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 ~~the Form DR-309652~~, Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters, (form DR-309652, 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, F.A.C.:

1. through 2. No change.

(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 as provided in the Motor Fuel Taxes Comma-Delimited (CSV) and Flat File Specifications – Wholesaler/Importer, Exporter,

Blender, and Petroleum Carrier (form DR-309653, 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. through 4. No change.

(3) through (4) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.485(1), 213.06(1) FS. Law Implemented 206.08, 206.09, 206.095, 206.48, 206.485 FS. History—New 5-23-22, Amended 1-1-26.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 30, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 31, 2025

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-8.003 Tax Statement; Overpayments

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-8.003, F.A.C. (Tax Statement; Overpayments), is to provide for claiming the Rural Community Investment Program Credit provided in section 288.062, F.S., created by section 66, Ch. 2025-208, L.O.F., and to provide the jurisdictions imposing an insurance premium tax, surcharge, or fee in 2025.

SUMMARY: The proposed amendments to Rule 12B-8.003, F.A.C., adopt by reference updates to four forms to provide for claiming the Rural Community Investment Program Credit and the jurisdictions to provide for reporting insurance premium taxes, surcharges, and fees for 2025.

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), 402.261(7)(a), 624.509(3), 624.511(1), 624.518(1), 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, 213.235, 213.37, 213.755, 220.183, 220.18775, 220.191, 252.372, 288.062, 402.261, 420.50872, 440.51, 443.1216, 624.4621(7), 624.4625(4), 624.475, 624.509, 624.5091, 624.5092, 624.50921, 624.5107, 624.5108, 624.510, 624.5105, 624.51058, 624.511, 624.515, 624.518, 624.519, 624.610, 627.311(7), 627.351, 627.357(9), 628.6015, 629.401(4), 629.5011, 634.131, 634.313(2), 634.415(2), 636.066 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: Tuesday, November 4, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-8.003 Tax Statement; Overpayments.

(1) No change.

(2) 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/forms; or, 2) calling the Department at (850)488-6800, Monday

through Friday, (excluding holidays); or, 3) 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 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(3) No change.

Form Number	Title	Effective Date
(4)(a) No change.		
(b)) DR-907N	Instructions for Filing Insurance Premium Installment Payment (Form DR-907) (http://www.flrules.org/Gateway/refere nce.asp?No=Ref-18797-17784)	<u>01/26</u> <u>02/25</u>
(5)) (a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year <u>2025</u> 2024 (http://www.flrules.org/Gateway/refere nce.asp?No=Ref-18798-17786)	<u>01/26</u> <u>02/25</u>
(b)) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (http://www.flrules.org/Gateway/refere nce.asp?No=Ref-18799-17787)	<u>01/26</u> <u>02/25</u>
(6)) DR-350900	<u>2025</u> 2024 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 (http://www.flrules.org/Gateway/refere nce.asp?No=Ref-18796-17788)	<u>01/26</u> <u>02/25</u>

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 175.1015(5), 185.085(5), 213.06(1), 402.261(7)(a), 624.509(3), 624.511(1), 624.518(1), 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, 213.235, 213.37, 213.755, 220.183, 220.18775, 220.191, 252.372, 288.062, 402.261, 420.50872, 440.51, 443.1216, 624.4621(7), 624.4625(4), 624.475, 624.509, 624.5091, 624.5092, 624.50921, 624.5107, 624.5108, 624.510, 624.5105, 624.51058, 624.511, 624.515, 624.518, 624.519, 624.610, 627.311(7), 627.351, 627.357(9), 628.6015, 629.401(4), 629.5011, 634.131, 634.313(2), 634.415(2), 636.066 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, 5-23-22, 1-1-23, 1-1-24, 2-20-25, 1-1-26.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: September 30, 2025
DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: July 31, 2025

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NOS.: RULE TITLES:
12C-1.022 Returns; Filing Requirement
12C-1.051 Forms

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12C-1.022, F.A.C. (Returns; Filing Requirement), is to reflect section 220.03(1)(c), F.S., as amended by sections 62 and 63, Ch. 2025-208, L.O.F., to exclude charitable trusts from the requirement to file a Florida corporate income/franchise tax return, effective for taxable years beginning on or after January 1, 2026.

The purpose of the proposed amendments to Rule 12C-1.051, F.A.C. (Forms), is to incorporate updates to the Florida Corporate Income/Franchise Tax Return to provide for claiming the Rural Community Investment Program Credit provided in section 288.062, F.S., created by section 66, Ch. 2025-208, L.O.F., and to remove obsolete provisions.

SUMMARY: The proposed amendments to Rule 12C-1.022, F.A.C., (Returns; Filing Requirement), exclude charitable trusts from the requirement to file a Florida corporate income/franchise tax return and allow for claiming the Rural Community Investment Program Credit.

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), adopt updates to the Florida corporate income/franchise tax return and instructions to allow for claiming the Rural Community Investment Program Credit and to remove the obsolete enterprise zone jobs credit.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

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

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

RULEMAKING AUTHORITY: 213.06(1), 220.183(4)(d), 220.1915(7), 220.196(4), 220.198(6), 220.1991(3), 220.21, 220.51, 402.261(7)(a), 1002.395(12)(b) FS.

LAW IMPLEMENTED: 119.071(5), 212.08(5)(p), 213.37, 220.03, 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1876, 220.1877, 220.1878, 220.1895, 220.191, 220.1915, 220.196, 220.198, 220.199, 220.1991, 220.1992, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 402.261, 605.1103, 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: Tuesday, November 4, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-1.022 Returns; Filing Requirement.

(1) In general, every corporation as defined in section 220.03(1)(e), F.S., subject to tax under chapter 220, part II, F.S., and every bank and savings association subject to tax under chapter 220, Part VII, F.S., must make a return of income for each taxable year in which such entity either is liable for tax under the Florida Income Tax Code, or is required to make a federal income tax return, whether or not such taxpayer is liable for tax under the Florida Income Tax Code.

(a) through (d) No change.

(e) Any nonprofit or other tax-exempt organization, including a private foundation, which is exempt from Federal Income Tax under I.R.C. s. 501(a), and is described in I.R.C. s. 501(c), is required to file a Form F-1120 only when such organization has “unrelated trade or business taxable income,” as determined under I.R.C. s. 512, or is filing a Form 990T with the Internal Revenue Service. This filing requirement does not apply to a charitable trust. An organization that is required to apply for a “determination letter” ~~in order~~ to be exempt under I.R.C. s. 501(a), which has not timely filed such application on or before its due date as required by I.R.C. Reg. s. 1.508-1 or which has received an adverse determination, ~~is shall~~ not be considered ~~to be~~ a tax-exempt organization. Such organization is subject to the Florida corporate income tax and is required to file a Form F-1120, unless the organization receives a retroactively effective determination letter. If an organization does not file Florida corporate income tax returns in reliance on this rule, and the Internal Revenue Service determines that the organization was not exempt from federal income tax for any such period, ~~then~~ the organization ~~is will be~~ required to file Form F-1120 or Form F-1120X, Amended Florida Corporate Income/Franchise Tax Return (incorporated by reference in Rule 12C-1.051, F.A.C.), pursuant to Section 220.23, F.S.

(f) through (k) No change.

(2) through (6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 220.21, 220.22(4), 220.51 FS. Law Implemented 220.03, 220.22, 605.1103 FS. History—New 10-20-72, Amended 10-20-73, 10-8-74, 3-5-80, Formerly 12C-1.22, Amended 12-21-88, 4-8-92, 12-7-92, 3-18-96, 10-2-01, 6-19-03, 8-4-05, 1-1-26

12C-1.051 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/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) through (4) No change.		
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return (http://www.flrules.org/Gateway/reference.asp?	01/26 02/25

	No=Ref-18772 17789)	
(b) F-1120	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2025 2024 (http://www.flrules.org/Gateway/reference.asp? No=Ref-18773 17790)	01/26 02/25
(6) through (16) No change.		

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 213.06(1), 220.183(4)(d), 220.1915(7), 220.196(4), 220.198(6), 220.1991(3), 220.51, 402.261(7)(a), 1002.395(12)(b) FS. Law Implemented 119.071(5), 212.08(5)(p), 213.37, 220.03, 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1876, 220.1877, 220.1878, 220.1895, 220.191, 220.1915, 220.196, 220.198, 220.199, 220.1991, 220.1992, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 402.261, 1002.395 FS. History—New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 12-12-19, 5-23-22, 1-1-23, 11-21-23, 1-1-24, 2-20-25, 1-1-26.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: The Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: September 30, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: July 31, 2025

PUBLIC SERVICE COMMISSION

RULE NOS.: RULE TITLES:

25-4.150 The Administrator

25-4.160 Operation of Telecommunications Relay Service

PURPOSE AND EFFECT: To update the rules to implement the statutory changes enacted during the 2025 Legislative session.

Docket No.: 20250097-TP

SUMMARY: For Rule 25-4.150, F.A.C., subsection (5) is added to address the Commission’s new statutory obligation to set eligibility requirements for “specialized communications devices.” For Rule 25-4.160, F.A.C., subsection (1) is deleted as it references a practice that no longer exists. The other amendments renumber the rules, reflect the new statutory references, and clarify the rules.

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 been prepared by the Agency.

The SERC examined the factors required by Section 120.541(2), FS, and concluded that the amendments will not have an adverse impact on economic growth, business competitiveness, or small business and that there would likely be transactional cost savings to the individual and entities, including government entities, required to comply with the rule. 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: based upon the information contained in the SERC.

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: 427.704(7) & (8), F.S.

LAW IMPLEMENTED: 427.702, 427.703, 427.704, 427.705, 427.706 F.S.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Susan Sapoznikoff, Florida Public Service Commission, Office of the General Counsel, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850, (850)413-6630, Susan.Sapoznikoff@psc.state.fl.us.

THE FULL TEXT OF THE PROPOSED RULE IS:

25-4.150 The Administrator.

(1) The Administrator is defined by Section 427.703(1), F.S., a corporation not for profit incorporated pursuant to the provisions of Chapter 617, F.S., and designated by the Florida Public Service Commission to administer the telecommunications relay service system and the distribution of specialized telecommunications devices pursuant to the provisions of Part II of Chapter 427, F.S., and rules and regulations adopted by the Commission.

(2) For the purposes of implementing Section 427.704(2), F.S., Part II of Chapter 427, F.S., the Commission designates Florida Telecommunications Relay, Inc. is designated as the Administrator, identified in Section 427.704(2), F.S. The Administrator's offices are located at 1820 East Park Avenue, Suite 101, Tallahassee, FL 32301, telephone number 1(800)222-3448.

(3) through (4) No change

(5) The Administrator shall verify customer eligibility for the distribution of specialized communications technology as defined in Section 427.703(17), F.S. To be eligible to receive specialized communications technology, the customer must show proof of income less than 250 percent of the federal poverty level, or participation in the Supplemental Nutrition Assistance Program, Medicaid, Supplemental Security Income, or Section 8 Housing Choice Voucher Program, or who receive either a Veterans Pension or Survivors Pension from the Department of Veterans Affairs.

Rulemaking Authority 427.704(7)(8) FS. Law Implemented 427.703(1)(8), 427.705(4) FS. History—New 2-25-92, Amended 9-16-92, ____.

25-4.160 Operation of Telecommunications Relay Service.

(1) For intrastate toll calls received from the relay service, each local exchange and interexchange telecommunications company billing relay calls shall discount relay service calls by 50 percent off of the otherwise applicable rate for a voice nonrelay call except that where either the calling or called party indicates that either party is both deaf or hard of hearing and visually impaired, the call shall be discounted 60 percent off of the otherwise applicable rate for a voice nonrelay call. The above discounts apply only to time sensitive elements of a charge for the call and shall not apply to per call charges such as a credit card surcharge. In the case of a tariff which includes either a discount based on number of minutes or the purchase of minutes in blocks, the discount shall be calculated by discounting the minutes of relay use before the tariffed rate is applied.

(1)(2) No change.

(2)(3) To fund the telecommunications access system established under Part II of Chapter 427, F.S., all local exchange telecommunications companies shall impose a monthly surcharge on all local exchange telecommunications company subscribers, excluding federal, state, and county agencies, on an individual access line basis, except that such surcharge shall not be imposed upon more than 25 basic telecommunications access lines per account bill rendered.

(a) through (c) No change.

(3)(4) For purposes of this part, the term "local exchange telecommunications company" shall be defined in Section 427.703(12)(7), F.S. The term shall include shared tenant service providers and competitive local exchange companies.

Rulemaking Authority 350.127(2), 427.704(7)(8) FS. Law Implemented 427.704(4), (5) FS. History—New 9-16-92, Amended 4-8-98, 5-22-12, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Cayce Hinton.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Florida Public Service Commission
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 7, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: Volume 51, Number 147 [July 30, 2025].

AGENCY FOR HEALTH CARE ADMINISTRATION

Health Facility and Agency Licensing

RULE NOS.: RULE TITLES:

59A-4.126 Disaster Preparedness

59A-4.1265 Emergency Environmental Control for Nursing Homes

PURPOSE AND EFFECT: Rule 59A-4.126 and 59A-4.1265 outline nursing home requirements to have a written plan for procedures in the event of disasters.

SUMMARY: The Agency proposes to revise rules 59A-4.126 and 59A-4.1265 to align language with statute 408.821 regarding submission and approval of comprehensive emergency management plans (CEMP), remove obsolete language and update incorporated CEMP form for nursing home facilities.

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: A SERC has not been prepared by the agency. For rules listed where no SERC was prepared, the Agency prepared a checklist for each rule to determine the necessity for a SERC. Based on this information at the time of the analysis and pursuant to section 120.541, Florida Statutes, the rule will not require legislative ratification. 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.

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: 400.23, 408.821, F.S.

LAW IMPLEMENTED: 400.23, 408.821, F.S.

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: November 10, 2025, 2:00 p.m. - 3:00 p.m.
PLACE: Agency for Health Care Administration, 2727 Mahan Drive, Tallahassee, Florida, 32308, Building 3, Conference Room A. You may also participate by dialing the Open Voice conference line, 1(888)585-9008, then enter the conference room number followed by the pound sign, 998-518-088#. The agenda and related materials can be found on the web at: <https://ahca.myflorida.com/health-quality-assurance/bureau-of-health-facility-regulation/rulemaking>.

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: hqarulecomments@ahca.myflorida.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).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kelli Fillyaw at (850)412-4402 or email at: hqarulecomments@ahca.myflorida.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

59A-4.126 Disaster Preparedness.

(1) No Change.

(2) The plan must include the following:

(a) No Change.

(b) Emergency Management Planning Criteria for Nursing Home Facilities, AHCA Form 3110-6006, April 2025 ~~March, 1994~~, which is incorporated herein by reference and available at <http://flrules.org/Gateway/reference.asp?No=Ref-18495> ~~<http://www.flrules.org/Gateway/reference.asp?No=Ref-06022>~~ and from the Agency for Health Care Administration, 2727 Mahan Drive, Mail Stop #24, Tallahassee, Florida 32308 or on the website at <https://ahca.myflorida.com/health-quality-assurance/emergency-preparedness-resources> ~~<http://ahca.myflorida.com/MCHQ/Plans/index.shtml#forms>~~.

(3) The facility must review and submit its emergency management plan on an annual basis and in accordance with section 408.821(1), F.S. The plan, including the "Emergency Management Planning Criteria for Nursing Homes," must be submitted annually, at the time of a change of ownership of the facility and after modification to previously approved plan. This plan must be submitted to the county emergency management agency for review and approval.

(4) A significant modification to a previously approved plan must be submitted within 30 days after the change. For the

purposes of this rule, “significant modification” means a change to the information provided in support of the minimum required plan criteria, procedures, memorandums of understanding, contracts, or agreements identified in the plan, or appendices that alters the execution of the plan and the required arrangements made therein. Changes in spelling or grammar are not considered significant modifications for the purposes of this rule.

(a) Changes in the name, address, phone number, email address or position of staff identified in the plan are not considered significant modifications for the purposes of this rule. Changes to that information must be submitted to the county emergency management agency as part of the emergency management plan submitted annually.

(b) If a change to the emergency management plan is required to be submitted due to a significant modification, the change must be identified and described.

(c) A change to the emergency management plan due to a significant modification does not alter the annual review date unless the change is due to a change of ownership of the facility.

(4) through (7) renumbered (5) through (8) No Change.

(9)(8) If residents must be evacuated from the premises due to emergency conditions or a disaster, then the licensee must report the location and number of residents evacuated to the Agency’s Long Term Care Unit in Tallahassee by phone (850)412-4303, by fax at (850)410-1512 or through an online database approved by the Agency to report information regarding the provider’s emergency status, planning or operations within 24 hours after the evacuation is complete. If the Long Term Care Unit or the online database is unavailable to receive such information, then the licensee must contact the appropriate Agency field office or designated Agency mutual aid office. The administrator or designee is responsible for knowing the location of each resident until the resident has been discharged from the facility. The licensee must inform the appropriate Agency field office of a contact person(s) who will be available 24 hours a day, seven days a week, until the facility is reoccupied.

(9) through (10) renumbered (10) through (11) No Change.

(12)(11) If residents are evacuated from a nursing home during or after an emergency situation or disaster and there is no damage to the facility and all utilities and services are operating within normal parameters, the facility may be reoccupied and notice provided to the Agency within 24 hours of return to the facility. This notification may be through an online database approved by the Agency sent to the agency by telephone or fax, or by electronic transmission if receipt is confirmed. However, if there has been water intrusion, interior damage, structural damage or if the facility is unable to operate under normal electrical power then a determination of whether or not the facility can be reoccupied must be made by the

Agency. A determination may also require the review and approval from the local authority having jurisdiction. In those cases, the facility may not be occupied until all approvals are obtained.

(13)(12) No Change.

Rulemaking Authority 400.23, 408.821, FS. Law Implemented 400.23, 408.821, FS. History—New 4-1-82, Amended 4-1-84, Formerly 10D-29.126, Amended 8-15-94, 12-21-15.

59A-4.1265 Emergency Environmental Control for Nursing Homes.

(1) DETAILED NURSING HOME EMERGENCY POWER PLAN. Each nursing home shall prepare a detailed plan (“plan”), to serve as a supplement to its Comprehensive Emergency Management Plan, to address emergency power in the event of the loss of primary electrical power in that nursing home, which includes the following information:

(a) The acquisition of a sufficient alternate power source such as a generator(s), maintained at the nursing home, to ensure that current licensees of nursing homes will be equipped to ensure the protection of resident health, safety, welfare, and comfort for a minimum of ninety-six (96) hours in the event of the loss of primary electrical power. Safe indoor air temperatures in resident occupied areas shall be determined by the licensee to meet the clinical needs of residents, but shall not exceed eighty-one (81) degrees Fahrenheit.

1. Nursing Homes must comply with emergency power requirements outlined in Title 42 C.F.R. Chapter IV, Subchapter G, Part 483.90.

1. through 3. renumbered 2. through 4. No Change.

(b) The acquisition of sufficient fuel, and safe maintenance of that fuel onsite at the facility, to ensure that in the event of the loss of primary electrical power there is sufficient fuel available for the alternate power source required in paragraph (1)(a), to power life safety systems, critical systems, and equipment necessary to maintain safe indoor air temperatures as described in this rule for ninety-six (96) hours after the loss of electrical power during a declared state of emergency. The plan shall include information regarding fuel source and fuel storage.

1. through 3. No Change.

4. If county local ordinances or other regulations that limit the amount of onsite fuel storage for the nursing home’s location and the nursing home does not have access to piped natural gas, then the nursing home must develop a plan that includes maximum onsite fuel storage allowable by the ordinance or regulation and a reliable method to obtain the maximum additional fuel at least 24 hours prior to depletion of onsite fuel.

(c) No Change.

(2) SUBMISSION OF THE PLAN.

~~(a) Each nursing home licensed prior to the effective date of this rule shall submit its plan to the local emergency management agency for review and approval within thirty (30) days of the effective date of the rule. Nursing Home plans previously received and approved under Emergency Rule 59AER17-1, F.A.C., will require resubmission only if changes are made.~~

~~(a) (b) Each new nursing home shall submit the plan required under this rule within 30 days after initial licensure or change of ownership prior to obtaining a license.~~

~~(b) (e) Each existing nursing home that undergoes additions, modifications, alterations, refurbishment, reconstruction or renovations that require modification of the systems or equipment affecting the nursing home's compliance with this rule shall amend its plan and submit it to the county local emergency management agency within 30 days after any significant modification for review and approval.~~

(3) PLAN REVIEW. Architectural and engineering plans are subject to review by the Agency's Office of Plans and Construction. The county local emergency management agency shall review the emergency power plan for compliance with the subsection and may rely on the technical review of the Office of Plans and Construction. Once the review is complete, the county local emergency management agency shall:

(a) through (b) No Change.

(4) APPROVED PLANS.

(a) No Change.

(b) Within ~~30 two (2)~~ business days of the approval of the plan from the county local emergency management agency, the nursing home shall submit in writing proof of the approval to the Agency for Health Care Administration to ltecstaff@ahca.myflorida.com.

(c) The nursing home shall submit a consumer friendly summary of the emergency power plan to the Agency. The Agency shall post the summary and notice of the approval and implementation of the nursing home emergency power plans on its website within ten (10) business days of the plan's approval by the county local emergency management agency and update within ten (10) business days of implementation.

~~(5) IMPLEMENTATION OF THE PLAN.~~

~~(a) Each nursing home licensed prior to the effective date of this rule shall, no later than June 1, 2018 have implemented the plan required under this rule.~~

~~(b) The Agency shall grant an extension up to January 1, 2019 to providers in compliance with paragraph (c), below, and who can show delays caused by necessary construction, delivery of ordered equipment, zoning or other regulatory approval processes. Nursing homes granted an extension must keep the Agency apprised of progress on a monthly basis to ensure there are no unnecessary delays.~~

~~(c) During the extension period, a nursing home must make arrangements pending full implementation of its plan that the residents are housed in an area that meets the safe indoor air temperature requirements of paragraph (1)(a), for a minimum of ninety six (96) hours.~~

~~1. A nursing home not located in an evacuation zone must either have an alternative power source onsite or have a contract in place for delivery of an alternative power source and fuel when requested. Within twenty four (24) hours of the issuance of a state of emergency for an event that may impact primary power delivery for the area of the nursing home, it must have the alternative power source and no less than ninety six (96) hours of fuel stored onsite.~~

~~2. A nursing home located in an evacuation zone pursuant to Chapter 252, F.S., must either:~~

~~a. Fully and safely evacuate its residents prior to the arrival of the event, or~~

~~b. Have an alternative power source and no less than ninety six (96) hours of fuel stored onsite, within twenty four (24) hours of the issuance of a state of emergency for the area of the nursing home,~~

~~(d) Each new nursing home shall implement the plan prior to obtaining a license.~~

~~(e) Each nursing home that undergoes any additions, modifications, alterations, refurbishment, reconstruction or renovations that require modification of the systems or equipment affecting the nursing home's compliance with this rule shall implement its amended plan subsequent with the completion of construction.~~

~~(f) The Agency may request cooperation from the State Fire Marshal to conduct inspections to ensure implementation of the plan in compliance with this rule.~~

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

Rulemaking Authority 400.23, FS. Law Implemented 400.23, FS. History--New 3-26-18, Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Kelli Fillyaw

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Shevaun L. Harris

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: October 02, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: June 9, 2025

DEPARTMENT OF MANAGEMENT SERVICES

Emergency Communications Board

RULE NO.: RULE TITLE:

60FF1-5.011 Text to 911

PURPOSE AND EFFECT: The Board proposes a repeal of the rule because it is no longer necessary.

SUMMARY: The rule is being repealed.

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: 365.172(6)(a)11. FS.

LAW IMPLEMENTED: 365.172(6)(a)3.b., (e) 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: Leon Simmonds, Emergency Communications Board Coordinator, at 4030 Esplanade Way, Suite 135F, Tallahassee, Florida 32399-0950, (850)921-0041 or by electronic mail, Leon.Simmonds@dms.myflorida.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

60FF1-5.011 Text to 911.

Rulemaking Authority 365.172(6)(a)11. FS. Law implemented 365.172(6)(a)3.b., (e) FS. History—New 3-29-17, Amended 5-27-20, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Emergency Communications Board

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Emergency Communications Board

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: September 2, 2025

DEPARTMENT OF HEALTH

Board of Orthotists and Prosthetists

RULE NO.: RULE TITLE:

64B14-7.003 Disciplinary Guidelines

PURPOSE AND EFFECT: Updates to the disciplinary guidelines are being made to include telehealth registrants regarding patient overpayments and refunds, in accordance with Chapter 2025-48, Laws of Florida. The new violation will take effect January 1, 2026.

SUMMARY: Updates to the disciplinary guidelines are being made to include telehealth registrants regarding patient overpayments and refunds, in accordance with Chapter 2025-48, Laws of Florida. The new violation will take effect January 1, 2026.

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: 456.0625(4), 456.072(4), 456.079(1), 456.47(7), 468.802 FS.

LAW IMPLEMENTED: 456.0625, 456.072, 456.079(2), 456.47, 468.811, 760.27 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: Ashleigh Irving, Executive Director, Board of Orthotists & Prosthetists, 4052 Bald Cypress Way, Bin # C08, Tallahassee, Florida 32399-3258, at (850)245-4292, or by email: Ashleigh.Irving@flhealth.gov.

THE FULL TEXT OF THE PROPOSED RULE IS:

64B14-7.003 Disciplinary Guidelines.

(1) No Change.

(2) Violations and Ranges of Penalties. In imposing discipline upon applicants and licensees, in proceedings pursuant to Sections 120.57(1) and 120.57(2), F.S., the Board shall act in accordance with the following disciplinary guidelines and shall impose a penalty within the range corresponding to the violations set forth below. The verbal identification of offenses are descriptive only; the full language of each statutory provision cited must be consulted in order to determine the conduct included.

VIOLATION	PENALTY RANGE MINIMUM	PENALTY RANGE MAXIMUM
(a) through (oo) No Change.		
(pp) Failure to tender charges for reimbursement to the patient no later than thirty (30) days after the date the health care practitioner determines that an overpayment was made. (Section 456.0625, F.S.)		
First Offense	\$50 fine	\$250 fine
Second Offense	\$100 fine	\$500 fine
TELEHEALTH REGISTRANTS	MINIMUM	MAXIMUM
First Offense	\$50 fine	\$250 fine
Second Offense	\$100 fine	\$500 fine

(3) through (4) No Change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 456.0625(4), 456.072(4), 456.079(1), 456.47(7), 468.802 FS. Law Implemented 456.0625, 456.072, 456.079(2), 456.47, 468.811, 760.27 FS. History—New 7-1-98, Amended 9-17-00, 7-5-06, 7-6-10, 10-4-17, 11-1-21, 1-1-26.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Board of Orthotists & Prosthetists

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Orthotists & Prosthetists

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 15, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 17, 2025

DEPARTMENT OF HEALTH

Board of Physical Therapy Practice

RULE NO.: RULE TITLE:

64B17-7.001 Disciplinary Guidelines

PURPOSE AND EFFECT: Updates to the disciplinary guidelines are being made to include telehealth registrants regarding patient overpayments and refunds, in accordance with Chapter 2025-48, Laws of Florida. The new violation will take effect January 1, 2026.

SUMMARY: Updates to the disciplinary guidelines are being made to include telehealth registrants regarding patient overpayments and refunds, in accordance with Chapter 2025-48, Laws of Florida. The new violation will take effect January 1, 2026.

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: 456.036, 456.0625(4), 456.072, 456.079, 456.47(7), 486.025 FS.

LAW IMPLEMENTED: 456.0625, 456.072, 456.073, 456.079, 456.47, 486.125 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Allen Hall, Executive Director, Board of Physical Therapy Practice, 4052 Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3252, at (850)245-4373, or by email: Allen.Hall@flhealth.gov.

THE FULL TEXT OF THE PROPOSED RULE IS:

64B17-7.001 Disciplinary Guidelines.

(1) When the Board finds that an applicant or licensee whom it regulates under Chapter 486 or Section 456.47, F.S., has violated the below-listed provisions, it shall issue a final order imposing appropriate penalties for each count or separate offense, as set forth in Section 456.072(2), F.S., within the ranges recommended in the following disciplinary guidelines. As part of a final order imposing appropriate penalties, the Board shall consider requiring an applicant or licensee to attend Board meetings, perform community service, take described continuing education courses, or take and pass the applicable jurisprudence examination. The identification of offenses is descriptive only; the full language of each statutory provision cited must be considered in order to determine the conduct included. For Florida licensees, probation may include specific compliance conditions, and conditions of probation may be required following any period of suspension of license. For out-of-state telehealth registrants, a suspension of practice may include a corrective action plan. A corrective action plan may include continuing education, passage of the Florida laws and rules exam, monitored practice, restricted practice, periodic reports to the Board, an appearance before the Board, restitution, or other corrective action deemed necessary by the Board for the health, safety, and welfare of the public. For Florida applicants, all offenses listed herein are sufficient for refusal to certify an application for licensure. If the Board makes a finding of pecuniary benefit or self-gain related to the violation, then the Board shall require refund of fees billed and collected from the patient or a third party on behalf of the patient. In addition to any other discipline imposed, the Board shall assess the actual costs related to the investigation and prosecution of a case. In addition to or in lieu of any guideline penalties provided herein, if the violation is for fraud or making

a false or fraudulent representation, the Board shall impose a fine of \$10,000 per count or offense.

(a) through (jj) No Change.

(kk) Section 456.0625, F.S., failure to tender charges for reimbursement to the patient no later than thirty (30) days after the date the health care practitioner determines that an overpayment was made

<u>Florida Licensees:</u>	<u>MINIMUM</u>	<u>MAXIMUM</u>
<u>First Offense</u>	<u>\$50 fine</u>	<u>\$50 fine</u>
<u>Second and Subsequent Offenses</u>	<u>Reprimand, \$1,000 fine, and must reimburse the patient within 30 days</u>	<u>\$5,000 fine and Suspension until the patient is reimbursed</u>
<u>Telehealth Registrants:</u>		
<u>First Offense</u>	<u>\$50 fine</u>	<u>\$50 fine</u>
<u>Second and subsequent Offenses</u>	<u>Reprimand, \$1,000 fine, and must reimburse the patient within 30 days</u>	<u>\$5,000 fine and Suspension until the patient is reimbursed</u>

(2) No Change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 456.036, 456.0625(4), 456.072, 456.079, 456.47(7), 486.025 FS. Law Implemented 456.0625, 456.072, 456.073, 456.079, 456.47, 486.125 FS. History—New 2-10-87, Formerly 21M-9.023, Amended 8-2-90, 10-14-91, 12-6-92, 3-24-93, Formerly 21MM-7.002, 61F11-7.002, 59Y-7.002, Amended 1-8-98, 8-3-00, 1-2-03, 4-9-06, 2-5-07, 4-5-07, 6-27-07, 6-30-10, 6-18-12, 2-6-17, 4-27-21, 11-17-21, 1-1-26.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Board of Physical Therapy Practice

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Board of Physical Therapy Practice

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: August 15, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: October 1, 2025

DEPARTMENT OF HEALTH

Board of Physical Therapy Practice

RULE NO.: RULE TITLE:

64B17-7.002 Citations

PURPOSE AND EFFECT: A citation is being added to allow an administrative fine for failure to comply with s. 456.0625, F.S., relating to refunding overpayments to patients, in accordance with Chapter 2025-48, Laws of Florida. The new citation will take effect January 1, 2026.

SUMMARY: A citation is being added to allow an administrative fine for failure to comply with s. 456.0625, F.S., relating to refunding overpayments to patients, in accordance with Chapter 2025-48, Laws of Florida. The new citation will take effect January 1, 2026.

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: 456.0625(4), 456.077, 486.025 FS.

LAW IMPLEMENTED: 456.0625, 456.077 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Allen Hall, Executive Director, Board of Physical Therapy Practice, 4052 Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3252, at (850)245-4373, or by email: Allen.Hall@flhealth.gov.

THE FULL TEXT OF THE PROPOSED RULE IS:

64B17-7.002 Citations.

(1) through (2) No Change.

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

(a) through (k) No Change.

(l) Failure to tender charges for reimbursement to the patient no later than thirty (30) days after the date the health care practitioner determines that an overpayment was made under Section 456.0625, F.S., the fine shall be \$50.00 for the first offense.

(4) through (5) No Change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 456.0625(4), 456.077, 486.025 FS. Law Implemented 456.0625, 456.077 FS. History—New 1-19-92, Formerly 21MM-7.003, Amended 10-28-93, Formerly 61F11-7.003, 59Y-7.003, Amended 1-6-99, 1-6-02, 4-18-04, 7-13-05, 11-16-08, 7-7-10, 5-12-14, 1-1-26.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Board of Physical Therapy Practice

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Board of Physical Therapy Practice

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: August 15, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: October 1, 2025

Section III

Notice of Changes, Corrections and Withdrawals

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

Division of Florida Highway Patrol

RULE NO.: **RULE TITLE:**

15B-9.0031 Applications to be an Authorized Wrecker Operator; Requirements for Wrecker Operators; Investigation of Applications
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. 51 No. 127, July 1, 2025 issue of the Florida Administrative Register.

The following changes have also been made to the proposed rule from the Notice of Change published in the Vol. 51, No. 173, September 5, 2025, issue of the Florida Administrative Register.

The changes are in response to written comments submitted by staff of the Joint Administrative Procedures Committee. The proposed rule shall now read as follows:

15B-9.0031 Applications to be an Authorized Wrecker Operator; Requirements for Wrecker Operators; Investigation of Applications.

(1) A wrecker operator must make a separate application to the division to be included on the list of authorized wrecker operators for a zone.

(a) Not later than sixty (60) days after this rule become effective, each authorized wrecker operator in each zone shall complete the Application For Inclusion on the Wrecker Operator System, form HSMV 60315, so that the division has a current and completed Application For Inclusion On The Wrecker Operator System, form HSMV 60315 (Eff. 11/2025 Rev. —/—), incorporated herein by reference and available at <http://flrules.org/Gateway/reference.asp?No=Ref-18839> or <https://www.flhsmv.gov/pdf/forms/60315.pdf>, for all authorized wrecker operators.

(b) An application by a wrecker operator to be an authorized wrecker operator for a zone must be completed, indicate the wrecker class or wrecker classes the wrecker operator has, be signed on behalf of the wrecker operator by an authorized representative of the applying wrecker operator, must specify the zone for which the application is submitted, and must be filed with the division not later than the date specified in a notice published pursuant to paragraph 15B-9.003(1)(d) or (2)(e), F.A.C. However, wrecker operators may file an application at any time with the applicable troop to be considered to be an authorized wrecker operator for a zone within that troop. The application shall be made on the Application For Inclusion on the Wrecker Operator System, form HSMV 60315. The zones established pursuant to subsection 15B-9.003(1), F.A.C., for each respective troop of the Florida Highway Patrol are: Maps showing the zones for each troop established pursuant to subsection 15B-9.003(1), F.A.C. may be obtained at www.flhsmv.gov/florida-highway-patrol/fhp-rotation-wreckers.

1. Troop A Wrecker Zones (Eff. 11.4.2025), incorporated by reference and available at <http://flrules.org/Gateway/reference.asp?No=Ref-18840> or <https://www.flhsmv.gov/pdf/forms/FHPTroopAwreckerzones.pdf>.

2. Troop B Wrecker Zones (Eff. 11.4.2025), incorporated by reference and available at <http://flrules.org/Gateway/reference.asp?No=Ref-18841> or <https://www.flhsmv.gov/pdf/forms/FHPTroopBwreckerzones.pdf>.

3. Troop C Wrecker Zones (Eff. 11.4.2025), incorporated by reference and available at <http://flrules.org/Gateway/reference.asp?No=Ref-18842> or <https://www.flhsmv.gov/pdf/forms/FHPTroopCwreckerzones.pdf>.

4. Troop D Wrecker Zones (Eff. 11.4.2025), incorporated by reference and available at <http://flrules.org/Gateway/reference.asp?No=Ref-18843> or

<https://www.flhsmv.gov/pdf/forms/FHPTroopDwreckerzones.pdf>.

5. Troop E Wrecker Zones (Eff. 11.4.2025), incorporated by reference and available at <http://flrules.org/Gateway/reference.asp?No=Ref-18844> or <https://www.flhsmv.gov/pdf/forms/FHPTroopEwreckerzones.pdf>.

6. Troop F Wrecker Zones (Eff. 11.4.2025), incorporated by reference and available at <http://flrules.org/Gateway/reference.asp?No=Ref-18845> or <https://www.flhsmv.gov/pdf/forms/FHPTroopFwreckerzones.pdf>.

7. Troop G Wrecker Zones (Eff. 11.4.2025), incorporated by reference and available at <http://flrules.org/Gateway/reference.asp?No=Ref-18846> or <https://www.flhsmv.gov/pdf/forms/FHPTroopGwreckerzones.pdf>.

8. Troop H Wrecker Zones (Eff. 11.4.2025), incorporated by reference and available at <http://flrules.org/Gateway/reference.asp?No=Ref-18847> or <https://www.flhsmv.gov/pdf/forms/FHPTroopHwreckerzones.pdf>.

9. Troop L Wrecker Zones (Eff. 11.4.2025), incorporated by reference and available at <http://flrules.org/Gateway/reference.asp?No=Ref-18848> or <https://www.flhsmv.gov/pdf/forms/FHPTroopLwreckerzones.pdf>.

(c) through (f) No change.

(2) No change.

(3) To be eligible to apply for inclusion on and to remain on the list of authorized wrecker operators for a zone:

(a) through (b) No change.

(c) The wrecker operator shall identify all drivers that the wrecker operator will use, regardless of whether such drivers are an employee, agent, independent contractor, officer, shareholder, member, partner, limited partner, or owner of the wrecker operator, if the wrecker operator is approved as an authorized wrecker operator. A wrecker operator or an authorized wrecker operator, if applicable, shall complete and submit to the division an Application for Approval of Driver(s) for a Wrecker Operator, form HSMV 60314 (Eff. 11/2025 Rev. —/—), incorporated herein by reference and available at <http://flrules.org/Gateway/reference.asp?No=Ref-18838> or <https://www.flhsmv.gov/pdf/forms/60314.pdf>, for each driver who will be used as a driver to respond to calls for service and must receive approval from the division for each such driver prior to the use of a driver to respond to a call for service. When submitted to the division, form HSMV 60314 shall be accompanied by a certified criminal background check obtained within the preceding ninety (90) days from the Florida

Department of Law Enforcement for each driver for which approval by the division is sought.

(d)1. The wrecker operator shall maintain, without limitation thereto, the following types of insurance with the minimum limits set forth below in the name of the wrecker operator which shall include coverage for towing and storage. The policy shall be effective throughout the period that the wrecker operator is to be an authorized wrecker operator under these rules:

- a. through d. No change.
2. through 3. No change.

4. The wrecker operator shall furnish certificates of insurance evidencing the required insurance coverages and a Wrecker Insurance Statement of Compliance, form HSMV 60313 (Eff. 11/2025 Rev. ~~___/___~~), incorporated herein by reference and available at <http://flrules.org/Gateway/reference.asp?No=Ref-18837> or www.flhsmv.gov/pdf/forms/60313.pdf, to the troop commander with the wrecker operator's Application For Inclusion on the Wrecker Operator System, form HSMV 60315, and thereafter thirty (30) days prior to the expiration date of the insurance policy for each type of required insurance coverage. The certificates shall clearly indicate that the wrecker operator has obtained insurance of the type, amount, and classifications required for compliance with this rule and that no material change or cancellation of the insurance shall be effective without thirty (30) days prior written notice to the division. Upon failure of an authorized wrecker operator to provide proof of insurance, as required by this paragraph, the division shall provide notice to the authorized wrecker operator pursuant to Notice of Non-Compliance (Insurance Requirements), form HSMV 60311 (Eff. 11/2025 Rev. ~~___/___~~), incorporated herein by reference and available at <http://flrules.org/Gateway/reference.asp?No=Ref-18836> or <https://www.flhsmv.gov/pdf/forms/60311.pdf>, of its non-compliance.

(4) through (9) No change.

Rulemaking Authority 321.051 FS. Law Implemented 321.051, 321.05(1) FS. History—New _____.

Section IV Emergency Rules

NOTE: The full text of Emergency Rules that are currently in effect can be viewed by going to <https://flrules.org/Notice/emergencyRules.asp>.

Section V Petitions and Dispositions Regarding Rule Variance or Waiver

DEPARTMENT OF HEALTH

Board of Psychology

RULE NO.: RULE TITLE:

64B19-11.005 Supervised Experience Requirements

NOTICE IS HEREBY GIVEN that on October 07, 2025, the Board of Psychology, received a petition for variance and waiver filed by Brian Arwari, from paragraph 64B19-11.005(1)(c), F.A.C., regarding supervised experience. Petitioner is requesting that as an international applicant, his extensive supervised practice and 20 years of experience be accepted as equivalent to the supervision requirements for licensure in Florida. The requirement to obtain additional supervised experience in the United states imposes a substantial hardship, financial, and professional barriers. Comments on this petition should be filed with the Board of Psychology, 4052 Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3055, within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Allen Hall, Executive Director, Board of Psychology, at the above address; or at (850)245-4373, or by electronic mail – Allen.Hall@flhealth.gov

Section VI Notice of Meetings, Workshops and Public Hearings

DEPARTMENT OF STATE

Division of Historical Resources

The Division of Historical Resources announces a public meeting to which all persons are invited.

DATE AND TIME: October 21, 2025, 9:00 a.m. to Conclusion

PLACE: Via Webinar:

Register and Join Meeting:
<https://attendee.gotowebinar.com/register/5907500504567721053>

Webinar ID 104-262-819

R.A. Gray Building, Room 307, 500 South Bronough Street, Tallahassee, Florida 32399

GENERAL SUBJECT MATTER TO BE CONSIDERED:
Historic Cemeteries Program Advisory Council meeting to review and rank the eligible FY2027 Abandoned African

American Cemeteries Grant applications.

A copy of the agenda may be obtained by contacting: Patrisha Meyers-Gidusko with the Division of Historical Resources at Patrisha.Meyers@dos.fl.gov or (850)245-6361 or (850)245-6333

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: Patrisha Meyers-Gidusko with the Division of Historical Resources at Patrisha.Meyers@dos.fl.gov or (850)245-6361 or (850)245-6333. 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: Patrisha Meyers-Gidusko with the Division of Historical Resources at Patrisha.Meyers@dos.fl.gov or (850)245-6361 or (850)245-6333

DEPARTMENT OF TRANSPORTATION

The Florida Department of Transportation, District One announces a public meeting to which all persons are invited.

DATE AND TIME: Tuesday, October 21, 2025, 5:00 p.m.

PLACE: www.swflroads.com/project/457440-1 or Manatee County Fairgrounds – Veteran’s Hall 1402 14th Ave W, Palmetto, FL 34221

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Department of Transportation (FDOT) invites you to a public meeting for safety improvements with access changes along State Road (SR) 45/USB 41, US 41 and US 19 in Palmetto and Terra Ceia Areas in Manatee County.

The proposed safety improvements include installing mid-block crossings with pedestrian hybrid beacons at State Road (SR) 45/USB 41 (8th Avenue West) at 11th Street Drive West. Installing intersection median modification improvements at US 41 and Palmetto Canning driveway; along US 19 at 49th Street/Experimental Farm Road, 50th Street/Elena Road, 52nd Street West/Buena Vista Road, Palmetto Point Drive, 61st Street East/Palm View Road, Bayshore Drive, and Ken Hubbard Road in Manatee County. The meeting will provide information about the changes and offer the public the opportunity to express their views on the improvements.

You can participate in-person or live online. The same materials will be displayed at both the events.

LIVE ONLINE OPTION:

Register in advance:

<https://attendee.gotowebinar.com/register/1875046007259263062> or on www.swflroads.com/project/457440-1

Tuesday, October 21, 2025, 5:00 p.m. – 6:00 p.m.

This event will include a viewing of the project video and the ability to input questions. Please review the materials on the

project webpage before attending the online event (www.swflroads.com/project/457440-1). Materials will be posted by October 20, 2025.

IN-PERSON OPTION:

Tuesday, October 21, 2025, 5:00 p.m. – 6:30 p.m.

Manatee County Fairgrounds – Veteran’s Hall, 1402 14th Ave W, Palmetto, FL 34221

This will include a looping project video (no formal presentation) and the project team will be available for discussion.

If you are unable to attend the meeting, comments can also be provided through the project webpage (www.swflroads.com/project/457440-1) or by email (amara.decicco@dot.state.fl.us) or mail (FDOT District One, Attn: Amara DeCicco, 801 N. Broadway Ave., Bartow, FL 33830). While comments about the project are accepted at any time, they must be received or postmarked by November 3, 2025, to be included in the formal record. You can reach out to FDOT Project Manager Amara DeCicco at (863)519-2378 if you have any questions.

FDOT is sending notices to property owners, business owners, interested persons and organizations within 300 feet of the project to provide the opportunity to give comments to FDOT regarding this project. This meeting is being held in compliance with Rule 14-97 of the Florida Administrative Code (modifications to access management) and all other related federal and state statutes.

A copy of the agenda may be obtained by contacting: Amara DeCicco at amara.decicco@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: Cynthia Sykes, FDOT District One Title VI Coordinator by email at Cynthia.Sykes@dot.state.fl.us or by phone at (863)519-2287. 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: Amara DeCicco at amara.decicco@dot.state.fl.us or (863)519-2378

DEPARTMENT OF TRANSPORTATION

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

DATE AND TIME: October 20, 2025, 10:00 a.m., EST

PLACE: 605 Suwannee Street, Tallahassee, Florida 32399

GENERAL SUBJECT MATTER TO BE CONSIDERED: General FTC business/discussions. Members of the Florida Transportation Commission will participate in a workshop to discuss Transit Oversight.

A copy of the agenda may be obtained by contacting: the Florida Transportation Commission at (850)414-4105 or by emailing ftc@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 48 hours before the workshop/meeting by contacting: the Florida Transportation Commission, 605 Suwannee Street, Tallahassee Florida 32399. (850)414-4105. 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: the Florida Transportation Commission at (850)414-4105 or by emailing ftc@dot.state.fl.us.

DEPARTMENT OF CITRUS

The Florida Department of Citrus announces a public meeting to which all persons are invited.

DATE AND TIME: October 22, 2025, 9:00 a.m.

PLACE: Florida Department of Citrus, 605 E. Main Street, Bartow, Florida.

If you are unable to attend in-person, you may access the meeting virtually by using the Microsoft Teams link or call-in number listed below:

Click here to join the meeting

Meeting ID: 277 429 793 054 9

Passcode: p6wE7Jt7

Audio Only Access: (904)539-9759 / Phone Conference ID: 606 702 173#

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Commission will convene for the regularly scheduled meeting of the Florida Citrus Commission. The Commission will address issues pertaining to budget items and revisions, contracts, consumer education and engagement programs, program evaluation measurements, licensing, issues pertaining to Chapter 601, F.S., rulemaking; and any other matter addressed during regular meetings of the Commission.

A copy of the agenda may be obtained by contacting: Heather Anderson at handerson@citrus.myflorida.com or 1(863)537-3950. Pursuant to the provisions of the Americans with Disabilities Act, any person requiring reasonable accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Heather Anderson at handerson@citrus.myflorida.com or (863)537-3950. 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.

PUBLIC SERVICE COMMISSION

The FLORIDA PUBLIC SERVICE COMMISSION announces a hearing to which all persons are invited.

DATES AND TIMES: PREHEARING CONFERENCE: Tuesday, October 21, 2025, 9:30 a.m.; HEARING: Tuesday, November 4, 2025, immediately following the Internal Affairs meeting after the Commission's regularly scheduled Agenda Conference which commences at 9:30 a.m. November 5-7, 2025, have also been reserved for continuation of the hearing, if needed. The starting time of the next day's session will be announced at the conclusion of the prior day. The hearing may be adjourned early if all testimony is concluded.

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

GENERAL SUBJECT MATTER TO BE CONSIDERED: Docket No. 20250001-EI - Fuel and purchased power cost recovery clause with generating performance incentive factor.

Docket No. 20250002-EG - Energy conservation cost recovery clause.

Docket No. 20250003-GU - Purchased gas adjustment (PGA) true-up.

Docket No. 20250004-GU - Natural gas conservation cost recovery.

Docket No. 20250007-EI - Environmental cost recovery clause.

Docket No. 20250010-EI - Storm protection plan cost recovery clause.

GENERAL SUBJECT MATTER TO BE CONSIDERED AT THE PREHEARING:

The purpose of this prehearing conference is to: (1) simplify the issues; (2) identify the positions of the parties on the issues; (3) consider the possibility of obtaining admissions of fact and of documents which will avoid unnecessary proof; (4) identify exhibits; (5) establish an order of witnesses; and (6) consider such other matters as may aid in the disposition of the action.

GENERAL SUBJECT MATTER TO BE CONSIDERED AT THE HEARING:

The purpose of this hearing shall be to receive testimony and exhibits relative to issues and subjects, including but not limited to, the following:

1. Determination of the Projected Levelized Fuel Adjustment Factors for all investor-owned electric utilities for the period January 2026 through December 2026;
2. Determination of the Estimated Fuel Adjustment True-Up Amounts for all investor-owned electric utilities for the period January 2025 through December 2025;

3. Determination of the Final Fuel Adjustment True-Up Amounts for all investor-owned electric utilities for the period January 2024 through December 2024, which are to be based on actual data for that period;
4. Determination of Generating Performance Incentive Factor Targets and Ranges for the period January 2026 through December 2026;
5. Determination of Generating Performance Incentive Factor Rewards and Penalties for the period January 2024 through December 2024;
6. Determination of the Projected Capacity Cost Recovery Factors for the period January 2026 through December 2026, including nuclear costs;
7. Determination of the Estimated Capacity Cost Recovery True-Up Amounts for the period January 2025 through December 2025, including nuclear costs;
8. Determination of the Final Capacity Cost Recovery True-Up Amounts for the period January 2024 through December 2024, which are to be based on actual data for that period;
9. Determination of the Projected Conservation Cost Recovery Factors for certain investor-owned electric and gas utilities for the period January 2026 through December 2026;
10. Determination of Conservation Actual/Estimated True-Up Amounts for certain investor-owned electric and gas utilities for the period January 2025 through December 2025;
11. Determination of the Final Conservation True-Up Amounts for the period January 2024 through December 2024 for certain investor-owned electric and gas utilities, which are to be based on actual data for that period;
12. Determination of the projected Purchased Gas Adjustment Cost Recovery Factors for the period January 2026 through December 2026;
13. Determination of Actual/Estimated Purchased Gas True-Up Amounts for the period January 2025 through December 2025;
14. Determination of the Final Purchased Gas True-Up Amounts for the period January 2025 through December 2025, which are to be based on actual date for that period;
15. Determination of the Projected Environmental Cost Recovery Factors for the period January 2026 through December 2026;
16. Determination of the Actual/Estimated Environmental Cost Recovery True-Up Amounts for the period January 2025 through December 2025;
17. Determination of the Final Environmental Cost Recovery True-Up Amounts for the period January 2024 through December 2024, which are to be based on actual data for that period;
18. Determination of the projected Storm Protection Plan jurisdictional cost recovery amounts for the period January 2026 through December 2026;

19. Determination of the actual/estimated Storm Protection Plan jurisdictional cost recovery true-up amounts for the period January 2025 through December 2025; and

20. Determination of the final Storm Protection Plan jurisdictional cost recovery true-up amounts for the period January 2024 through December 2024.

The purpose of this hearing is also to consider any motions or other matters that may be pending at the time of the hearing. The Commission may rule on any such motions from the bench or may take the matters under advisement.

All witnesses shall be subject to cross-examination at the conclusion of their testimony. The hearing will be governed by the provisions of Chapters 366 and 120, Florida Statutes, and Chapters 25-22 and 28-106, Florida Administrative Code.

Interested persons may request to be listed as an interested person for these dockets, in which case they will receive notices and orders published and issued in these dockets. Such requests should be made to: Florida Public Service Commission, Office of the Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, FL 32399-0850, or by telephone to (850)413-6770.

A copy of the agenda may be obtained by contacting: Jacob Imig at (850)413-6738 or jimig@psc.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 five days before the workshop/meeting by contacting: Office of Commission Clerk at 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850 or (850)413-6770. Assistive Listening Devices are available upon request from the Office of Commission Clerk, Gerald L. Gunter Building, Room 152. 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: Jacob Imig at (850)413-6738 or jimig@psc.state.fl.us

COMMISSION ON ETHICS

The Florida Commission on Ethics announces a public meeting to which all persons are invited.

DATE AND TIME: Friday, October 24, 2025, 8:30 a.m.

PLACE: First District Court of Appeal, 3rd Floor Courtroom, 2000 Drayton Drive, Tallahassee, FL

GENERAL SUBJECT MATTER TO BE CONSIDERED: Commission on Ethics Regular Meeting

A copy of the agenda may be obtained by contacting: www.ethics.state.fl.us or (850)488-7864.

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: (850)488-7864. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

DEPARTMENT OF HEALTH

Council of Licensed Midwifery

RULE NOS.:RULE TITLES:

64B24-4.001 Definitions

64B24-4.002 Approval of Training Program

64B24-4.003 Acceptance into Training Program

64B24-4.006 Curriculum Guidelines and Educational Objectives

64B24-4.007 Clinical Training

64B24-4.008 Administrative Procedures

The Council of Licensed Midwifery announces a public meeting to which all persons are invited.

DATE AND TIME: August 28, 2025, 2:00 p.m.

PLACE: Virtually via GoTo; Meeting at <https://meet.goto/fldoh-clm/councilmeeting> or Call-in number - (877)309-2073; Access code: 594-011-693

GENERAL SUBJECT MATTER TO BE CONSIDERED: Midwifery Licensing by Examination or Endorsement and Temporary Certification of Midwives in Areas of Critical Need.

Rulemaking Authority: 409.908(12)(c), 456.004(5), 456.013, 456.0145(5), 456.38, 467.005, 467.0135,

F.S. Law Implemented: 381.0034(3), 409.908(12)(c), 456.013, 456.0135, 456.0145(2), 456.017, 456.048, 456.0635, 456.065, 456.067, 456.38, 467.006, 467.011, 467.0125, 467.0135, 467.017, F.S.

A Rule Development Workshop will be held at the date, time and place shown above.

A copy of the agenda may be obtained by contacting: <https://www.floridahealth.gov/licensing-and-regulation/midwifery/meetings/index.html>

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: Stephanie Webster, Executive Director, at Stephanie.Webster@FLHealth.gov or (850)245-4162. 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: Stephanie Webster, Executive Director, at Stephanie.Webster@FLHealth.gov or (850)245-4162

DEPARTMENT OF HEALTH

Council of Licensed Midwifery

RULE NOS.:RULE TITLES:

64B24-2.001 Licensure to Practice Midwifery

64B24-2.002 Examination

64B24-2.003 Licensure by Examination

The Council of Licensed Midwifery announces a public meeting to which all persons are invited.

DATE AND TIME: November 6, 2025, 2:00 p.m.

PLACE: Virtually via GoTo; Meeting at <https://meet.goto/fldoh-clm/councilmeeting> or Call-in number: (877)309-2073; Access code: 594-011-693

GENERAL SUBJECT MATTER TO BE CONSIDERED: Midwifery Licensing by Examination or Endorsement and Temporary Certification of Midwives in Areas of Critical Need. Rulemaking Authority: 409.908(12)(c), 456.004(5), 456.013, 456.0145(5), 456.38, 467.005, 467.0135, F.S.

Law Implemented: 381.0034(3), 409.908(12)(c), 456.013, 456.0135, 456.0145(2), 456.017, 456.048, 456.0635, 456.065, 456.067, 456.38, 467.006, 467.011, 467.0125, 467.0135, 467.017, F.S.

A Rule Development Workshop will be held at the date, time and place shown above.

A copy of the agenda may be obtained by contacting: <https://www.floridahealth.gov/licensing-and-regulation/midwifery/meetings/index.html>

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: Stephanie Webster, Executive Director, at Stephanie.Webster@FLHealth.gov or (850)245-4162. 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: Stephanie Webster, Executive Director, at Stephanie.Webster@FLHealth.gov or (850)245-4162.

DEPARTMENT OF HEALTH

Council of Licensed Midwifery

RULE NOS.:RULE TITLES:

64B24-4.001 Definitions

64B24-4.002 Approval of Training Program

64B24-4.003 Acceptance into Training Program

64B24-4.005 Faculty

64B24-4.006 Curriculum Guidelines and Educational Objectives

64B24-4.007 Clinical Training

64B24-4.008 Administrative Procedures

64B24-4.010 Four-month Pre-licensure Course

The Council of Licensed Midwifery announces a public meeting to which all persons are invited.

DATE AND TIME: November 6, 2025, 2:00 p.m.

PLACE: Virtually via GoTo; Meeting at <https://meet.goto/fldoh-clm/councilmeeting> or Call-in number: (877)309-2073; Access code: 594-011-693

GENERAL SUBJECT MATTER TO BE CONSIDERED: Midwifery Licensing by Examination or Endorsement and Temporary Certification of Midwives in Areas of Critical Need. Rulemaking Authority: 409.908(12)(c), 456.004(5), 456.013, 456.0145(5), 456.38, 467.005, 467.0135, F.S. Law Implemented: 381.0034(3), 409.908(12)(c), 456.013, 456.0135, 456.0145(2), 456.017, 456.048, 456.0635, 456.065, 456.067, 456.38, 467.006, 467.011, 467.0125, 467.0135, 467.017, F.S.

A Rule Development Workshop will be held at the date, time and place shown above.

A copy of the agenda may be obtained by contacting: <https://www.floridahealth.gov/licensing-and-regulation/midwifery/meetings/index.html>.

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: Stephanie Webster, Executive Director, at Stephanie.Webster@FLHealth.gov or (850)245-4162. 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: Stephanie Webster, Executive Director, at Stephanie.Webster@FLHealth.gov or (850)245-4162.

DEPARTMENT OF HEALTH

Council of Licensed Midwifery

RULE NOS.:RULE TITLES:

64B24-7.001 Definitions

64B24-7.003 Acceptance of Patients (Repealed)

64B24-7.004 Risk Assessment

64B24-7.005 Informed Consent

64B24-7.006 Preparation for Home Delivery

64B24-7.007 Responsibilities of Midwives During the Antepartum Period

64B24-7.008 Responsibilities of Midwives During Intrapartum

64B24-7.009 Responsibilities of the Midwife During Postpartum

64B24-7.010 Collaborative Management

64B24-7.011 Administration of Medicinal Drugs

64B24-7.013 Requirement for Insurance

64B24-7.014 Records and Reports

64B24-7.015 Advertising

64B24-7.016 Sexual Misconduct (Repealed)

64B24-7.018 Address of Record

The Council of Licensed Midwifery announces a public meeting to which all persons are invited.

DATE AND TIME: November 6, 2025, 2:00 p.m.

PLACE: Virtually via GoTo; Meeting at <https://meet.goto/fldoh-clm/councilmeeting> or Call-in number: (877)309-2073; Access code: 594-011-693

GENERAL SUBJECT MATTER TO BE CONSIDERED: Midwifery Licensing by Examination or Endorsement and Temporary Certification of Midwives in Areas of Critical Need. Rulemaking Authority: 409.908(12)(c), 456.004(5), 456.013, 456.0145(5), 456.38, 467.005, 467.0135, F.S. Law Implemented: 381.0034(3), 409.908(12)(c), 456.013, 456.0135, 456.0145(2), 456.017, 456.048, 456.0635, 456.065, 456.067, 456.38, 467.006, 467.011, 467.0125, 467.0135, 467.017, F.S.

A Rule Development Workshop will be held at the date, time and place shown above.

A copy of the agenda may be obtained by contacting: <https://www.floridahealth.gov/licensing-and-regulation/midwifery/meetings/index.html>

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: Stephanie Webster, Executive Director, at Stephanie.Webster@FLHealth.gov or (850)245-4162. 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: Stephanie Webster, Executive Director, at Stephanie.Webster@FLHealth.gov or (850)245-4162.

DEPARTMENT OF HEALTH

Division of Public Health Statistics and Performance Management

The Department of Health announces a public meeting to which all persons are invited.

DATE AND TIME: Tuesday, October 21, 2025, 3:00 p.m., ET
PLACE: A virtual meeting. Via Microsoft Teams, Join Meeting Here Meeting ID: 292 428 370 709 6 Passcode: ea6QR6Gg Dial in by phone: +1(850)792-1375,,988941015# United States, Tallahassee. Phone conference ID : 988 941 015#

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Cancer Connect Collaborative Council will hold a meeting to consider peer review recommendations regarding Florida Cancer Connect Collaborative Research Incubator Awards.

A copy of the agenda may be obtained by contacting: Robert Brooks at Robert.Brooks@flhealth.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: Robert Brooks at Robert.Brooks@flhealth.gov. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

For more information, you may contact: Robert Brooks at Robert.Brooks@flhealth.gov

FLORIDA HOUSING FINANCE CORPORATION

The Florida Housing Finance Corporation announces a workshop to which all persons are invited.

DATE AND TIME: November 12, 2025, 2:00 p.m., Eastern Time

PLACE: Florida Housing Finance Corporation, 227 N. Bronough Street, Tallahassee, Florida 32301. The workshop will also be available by webinar. The registration information for the webinar will be posted to the following website once available:

<https://www.floridahousing.org/programs/developers-multifamily-programs/competitive/2026/2026-102> .

GENERAL SUBJECT MATTER TO BE CONSIDERED: This workshop will discuss Request for Applications (RFA) 2026-102 SAIL Financing For Smaller Permanent Supportive Housing Developments For Persons With Special Needs with the opportunity for the public to provide comments and suggestions.

A copy of the agenda may be obtained by contacting: Bryan A. Barber, (850)488-4197.

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: Bryan A. Barber, (850)488-4197. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

DEPARTMENT OF FINANCIAL SERVICES

OIR – Insurance Regulation

The Office of Insurance Regulation announces a hearing to which all persons are invited.

DATE AND TIME: October 21, 2025, 10:00 a.m.

PLACE: Access via webinar at <https://attendee.gotowebinar.com/register/4507633086563541849>

Access via telephone dial: 877-309-2074, Access Code: 806-883-902

GENERAL SUBJECT MATTER TO BE CONSIDERED: The hearing is being held for the purpose of considering the Workers' Compensation rate filing made by the National Council on Compensation Insurance ("NCCI") under the provisions of section 627.091, Florida Statutes, and subject to the provisions of sections 627.101 and 627.111, Florida Statutes.

This filing was received by the Florida Office of Insurance Regulation ("OFFICE"), on August 22, 2025. In this filing, the NCCI requests an overall average decrease in rate levels of 6.9 percent for the voluntary market for all new and renewal workers' compensation insurance policies written in Florida, effective January 1, 2026.

All persons wishing to present expert testimony at this hearing must prefile their testimony in writing with the OFFICE on or before October 14, 2025, attention Joe Hart, General Counsel, Office of Insurance Regulation, 200 East Gaines Street,

Tallahassee, Florida, 32399. Any expert witness who fails to prefile testimony may be prohibited from testifying.

PUBLIC COMMENT: If you choose to access the hearing via telephone, or if you are unable to participate in this public hearing, please forward your comments to the Office of Insurance Regulation at ratehearings@floir.com; the subject line of your e-mail should read "National Council on Compensation Insurance." The record will be open for public comment until November 4, 2025, at 5:00 p.m., ET.

A copy of the agenda may be obtained by contacting: www.FLOIR.com/events

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: Shiloh Elliott, Shiloh.Elliott@floir.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).

For more information, you may contact: Shiloh Elliott, Shiloh.Elliott@floir.com

FLORIDA VIRTUAL SCHOOL FOUNDATION

The Florida Virtual School Foundation announces a public meeting to which all persons are invited.

DATE AND TIME: Monday, October 13, 2025, 7:00 pm

PLACE: zoom call

GENERAL SUBJECT MATTER TO BE CONSIDERED: Introduction of Board members

A copy of the agenda may be obtained by contacting: bbrunner@flvs.net

CONSOR NORTH AMERICA

The Florida Department of Transportation District Seven announces a hearing to which all persons are invited.

DATES AND TIMES: Monday, October 20, 2025, 8:00 a.m. - Friday, October 24, 2025, 5:00 p.m.

PLACE: WEBSITE: www.fdot.gov/wpph/district7

OPEN HOUSE: Wednesday, October 22, 2025, 3:00 p.m. – 7:00 p.m., Temple Terrace Public Library located at 202 Bullard Pkwy, Temple Terrace, FL 33617

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Department of Transportation (FDOT) District Seven, invites you to comment on the Tentative Five-Year Work Program for projects scheduled July 1, 2026, through June 30, 2031.

The District Seven, Tentative Five-Year Work Program includes upcoming planning activities, preliminary engineering, right of way acquisition, construction, and public transportation projects planned by FDOT and Florida's Turnpike Enterprise within Citrus, Hernando, Hillsborough,

Pasco, and Pinellas Counties. Select local government projects are also included.

There are two ways to learn about the Tentative Five-Year Work Program:

1. Beginning Monday, October 20, 2025, visit www.fdot.gov/wpph/district7 to view Work Program maps, documents, and videos. If you do not have access to the internet, you can use a computer at your local public library during the library's regular operating hours.

2. Attend the District-Wide Work Program Open House: Wednesday, October 22, 2025, 3:00 p.m. – 7:00 p.m., at Temple Terrace Public Library, Robbins Family Conference Room, 202 Bullard Pkwy, Temple Terrace, FL 33617.

Comments can be submitted two ways:

3. Online: Visit www.fdot.gov/wpph/district7 and click the "Comment" button to submit a comment.

4. US Mail: Address comments to Steve Drum, Work Program Administrator, Florida Department of Transportation District Seven, 11201 N. McKinley Drive, MS 7-350, Tampa, FL 33612. Comments must be submitted, or postmarked, by November 3, 2025, to become part of the official record.

Comuniquese con nosotros

Si usted tiene preguntas o comentarios o si simplemente desea mas informacion sobre este proyecto, favor de ponerse en contacto con nuestro representante, el señor Manuel Flores, al teléfono (813)975-6279 o correo electrónico manuel.flores@dot.state.fl.us.

A copy of the agenda may be obtained by contacting: NA

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: Jensen Hackett, Public Involvement Coordinator, at jensen.hackett@dot.state.fl.us, or (813)975-6283. 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: Jensen Hackett, Public Involvement Coordinator, jensen.hackett@dot.state.fl.us, (813)975-6283 or (800)226-7220.

KIMLEY-HORN AND ASSOCIATES, INC.

The Town of Davie announces a public meeting to which all persons are invited.

DATE AND TIME: Tuesday, October 28, 2025, 6:30 p.m. The Public Meeting will be held as an open house format.

PLACE: Davie Pine Island Park Multipurpose Center, 3801 S. Pine Island Road, Davie, FL 33328

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Town of Davie will hold an in-person Public Meeting for the Orange Drive Design Services Project. The project

identification number is 443950-1. The proposed improvement for the project consists of the intermittent installation of sidewalk from SW 92nd Avenue to SW 67th Avenue, as well as the installation of a prefabricated pedestrian bridge over the N-12 Canal west of S. Pine Island Road. The project will be delivered via the Florida Department of Transportation's (FDOT) Local Agency Program (LAP). The project includes improvements along Orange Drive in the Town of Davie.

Staff will be available to answer questions and provide assistance. Comments and questions will be answered in the order received. If your question is not answered during the event, a response will be provided in writing following the meeting. Questions and comments may also be submitted prior to the meeting by e-mailing the Project Manager.

Public participation is solicited without regard to race, color, national origin, age, sex, religion, disability, or family status.

A copy of the agenda may be obtained by contacting: Project Manager John E. Doherty, PE., (954)797-1007, or by email at jedoherty@davie-fl.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: Project Manager John E. Doherty, PE., (954)797-1007, or by email at jedoherty@davie-fl.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).

For more information, you may contact: John E. Doherty, P.E., Town of Davie, 8800 SW 36th Street, Davie, FL, 33328, (954)797-1007, or by email at jedoherty@davie-fl.gov.

INFINITE SOURCE COMMUNICATIONS GROUP, LLC

The Florida Department of Transportation announces a public meeting to which all persons are invited.

DATE AND TIME: Tuesday, October 21, 2025, 6:00 p.m. and will be offered in person and virtually simultaneously.

PLACE: The in-person public meeting will take place at the River Walk Center located at 600 Indian River Drive, Fort Pierce, Florida 34950.

To participate in the meeting virtually from your computer, tablet or smartphone please register using the link: <https://tinyurl.com/441714-1and441715-1Meeting>.

Participants can also use their phone by dialing in to +1(914)614-3221; Access code: 511-818-928.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Department of Transportation (FDOT) will hold a public meeting for the proposed Drainage Improvement and Resurfacing Project along State Road (SR) 5/US 1 between Edwards Road to Tennessee Avenue and SR 70/Virginia Avenue from Oleander Boulevard to SR 5/US-1 in St. Lucie

County. The project identification numbers are 441714-1-52-01 and 441715-1-52-01.

The public meeting will consist of a formal presentation followed by an open discussion. Staff will be available to answer questions and provide assistance. Comments and questions will be answered in the order received. If your question is not answered during the event, a response will be provided in writing following the meeting. Questions and comments may also be submitted prior to the meeting by e-mailing the Project Manager.

A copy of the agenda may be obtained by contacting: FDOT Project Manager, Ms. Claudia Vinitskiy-Calvo, P.E., C.P.M., at (954)777-4476, toll-free (866)336-8435, ext. 4476, or email: claudia.vinitskiy-calvo@dot.state.fl.us.

Public participation is solicited without regard to race, color, national origin, age, sex, religion, disability or family status.

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: FDOT Project Manager, Ms. Claudia Vinitskiy-Calvo, P.E., C.P.M., at (954)777-4476 or in writing at FDOT, 3400 West Commercial Boulevard, Fort Lauderdale, Florida 33309 or by email at: claudia.vinitskiy-calvo@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).

For more information, you may contact: FDOT Project Manager, Ms. Claudia Vinitskiy-Calvo, P.E., C.P.M., at (954)777-4476 or in writing at FDOT, 3400 West Commercial Boulevard, Fort Lauderdale, Florida 33309 or by email at: claudia.vinitskiy-calvo@dot.state.fl.us.

INFINITE SOURCE COMMUNICATIONS GROUP, LLC

The Florida Department of Transportation announces a hearing to which all persons are invited.

DATE AND TIME: Thursday, October 23, 2025, 6:30 p.m.

PLACE: FDOT District Four Auditorium, 3400 West Commercial Boulevard, Fort Lauderdale, FL 33309

Visit: www.fdot.gov/wp/ph/district4 for more information on District Four's Draft Tentative Five-Year Work Program.

VIRTUAL: To attend from your computer, tablet, or smartphone please register using the link below: <https://tinyurl.com/FDOTD4WP2025>.

Participants can also use their phone by dialing +1(562)247-8321; Access code: 872-357-974.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Broward, Palm Beach, Martin, St. Lucie, and Indian River Counties Work Program Public Hearing will be held in-person and virtually in order to present District Four's Draft Tentative Five-Year Work Program and allow the public to ask questions

or make comments about the plan in general, as well as specific projects included in the plan.

The hearing will consist of a formal presentation followed by a comment period and open discussion. The presentation will begin at 6:30 p.m., followed by a live question and answer session. Staff will be available to answer questions and provide assistance. In-person audience members can approach the microphone and ask questions or make comments. Online viewers can submit questions and comments prior to the hearing by e-mailing mark.madgar@dot.state.fl.us or submitting comments via the GoToWebinar chat box. Questions and comments will be responded to in a timely manner. Persons wishing to submit statements, in place of or in addition to oral statements, may do so by sending them to the email or the Work Program website provided above, or handing to staff at the hearing. All statements postmarked on or before November 3, 2025, will become part of the public hearing record.

Public participation is solicited without regard to race, color, national origin, age, sex, religion, disability, or family status. Persons who require special accommodations under the Americans with Disabilities Act or persons who require translation services (free of charge) should contact Mark Madgar at (954)777-4624 or in writing at the Florida Department of Transportation, District Four, 3400 West Commercial Boulevard, Fort Lauderdale, Florida 33309-3421 or by email at: mark.madgar@dot.state.fl.us at least seven days prior to the hearing.

A copy of the agenda may be obtained by contacting: Mark Madgar, at (954)777-4624 or via email at mark.madgar@dot.state.fl.us. You can also visit www.fdot.gov/wp/h/district4.

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: Mark Madgar, at (954)777-4624 or via email at mark.madgar@dot.state.fl.us. You can also visit www.fdot.gov/wp/h/district4. 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: Mark Madgar, at (954)777-4624 or via email at mark.madgar@dot.state.fl.us. You can also visit www.fdot.gov/wp/h/district4.

INFINITE SOURCE COMMUNICATIONS GROUP, LLC

The Florida Department of Transportation announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, October 22, 2025, 6:00 p.m., and will be offered in-person and virtually simultaneously.

PLACE: The public meeting will take place at the Rodeway Inn & Suites Fort Lauderdale Airport & Cruise Port, located at 2440 West State Road 84, Fort Lauderdale, Florida 33312.

To participate in the meeting virtually from your computer, tablet, or smartphone please register using the link: <https://tinyurl.com/449827-1-SR84Meeting>.

Participants can also use their phone by dialing in to +1(914)614-3221; Access code: 500-662-093.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Department of Transportation (FDOT) will hold a public meeting for the proposed Resurfacing, Restoration, and Rehabilitation (RRR) Project along State Road (SR) 84/Marina Mile Boulevard from East of Canal Drive to SW 26 Terrace in Broward County. The project identification number is 449827-1-52-01.

The public meeting will consist of a formal presentation followed by an open discussion. Staff will be available to answer questions and provide assistance. Comments and questions will be answered in the order received. If your question is not answered during the event, a response will be provided in writing following the meeting. Questions and comments may also be submitted prior to the meeting by e-mailing the Project Manager.

A copy of the agenda may be obtained by contacting: FDOT Project Manager, Ms. Vandana Nagole, P.E., CPM, at (954)777-4281, toll-free (866)336-8435, ext. 4281, or email: Vandana.Nagole@dot.state.fl.us.

Public participation is solicited without regard to race, color, national origin, age, sex, religion, disability or family status.

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: FDOT Project Manager, Ms. Vandana Nagole, P.E., CPM, at (954)777-4281 or in writing at FDOT, 3400 West Commercial Boulevard, Fort Lauderdale, Florida 33309 or by email at: Vandana.Nagole@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).

For more information, you may contact: FDOT Project Manager, Ms. Vandana Nagole, P.E., CPM, at (954)777-4281 or in writing at FDOT, 3400 West Commercial Boulevard, Fort Lauderdale, Florida 33309 or by email at: Vandana.Nagole@dot.state.fl.us.

Section VII
Notice of Petitions and Dispositions
Regarding Declaratory Statements

NONE

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

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

NONE

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

NONE

Section IX
Notice of Petitions and Dispositions
Regarding Non-rule Policy Challenges

NONE

Section X
Announcements and Objection Reports of
the Joint Administrative Procedures
Committee

NONE

Section XI
Notices Regarding Bids, Proposals and
Purchasing

DEPARTMENT OF EDUCATION
 Florida School for the Deaf and the Blind
 PUBLIC ANNOUNCEMENT FOR RFP-26-039-USINA
 RUNNING TRACK PROJECT
 Florida School for the Deaf and the Blind (FSDB) requests proposals for the subject project and has issued a Competitive Solicitation to obtain competitive responses from qualified

firms consistent with the requirements outlined in the Solicitation Document.

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

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

PRE-BID RESPONSE DUE DATE: December 4, 2025 no later than 1:45 p.m.

INSTRUCTIONS FOR SUBMITTAL: Firms interested in being considered for this project should access the Solicitation Document from: Purchasing | Florida School for the Deaf & the Blind Click “View Active Competitive Solicitations” and navigate to the project folder. RESPONDENTS ARE RESPONSIBLE for checking the FSDB website for amendments and addendum. Failure to comply with any changes published to the FSDB website may be grounds for rejecting a proposal.

Primary Contact: Christine Skaggs, Purchasing Analyst - skaggsc@fsdbk12.org; Kim Whitwam, Director of Purchasing – whitwamk@fsdbk12.org.

DEPARTMENT OF ENVIRONMENTAL PROTECTION
 Division of Recreation and Parks

Invitation to Bid BDC04-25/26, Suwannee River - Cabin Mold Remediation

NOTICE OF INVITATION TO BID: The Florida Department of Environmental Protection, Bureau of Design and Construction, is soliciting formal, competitive, sealed bids from contractors for bid number BDC04-25/26, Suwannee River – Cabin Mold Remediation. More info @ <https://tinyurl.com/3d469r4d>.

DECKER CONSTRUCTION

Request for Bids - MP09038 O'Connell Center Pool Repairs
 Decker Construction is requesting bids for the University of Florida O'Connell Center Pool Renovation project located at 250 Gale Lemerand Dr. Gainesville, Florida 32611.

This project is scheduled to be completed over the Summer of 2026.

Please email ashlyn@deckerem.com to request access to the 100% S&S Construction Documents titled “University of Florida Natatorium Renovation” dated 10/02/2025.

Solicitations will be sent out through email, Procure Bidding Tool, and Bluebook.

All information provided will also be publicly advertised through the Florida Administrative Register, UF Small Business Relations Subcontracting Opportunity, and

Gainesville Sun as the newspaper of general circulation to meet UF's PMG requirements.

Any interested bidders must email ashlyn@deckercm.com to receive all new project notifications.

Important Dates:

Bid Due Date: Monday, November 10, 2025, 12:00 noon

If bid package is under \$150k, please email bids to Ashlyn Conrad ashlyn@deckercm.com , Chris Decker chris@deckercm.com , and Kevin Casasnovas kevin@deckercm.com .

RFI Due Date: Thursday, October 23, 2025, 5:00 p.m.

Please email all RFI's to Ashlyn Conrad ashlyn@deckercm.com , Chris Decker chris@deckercm.com , and Kevin Casasnovas kevin@deckercm.com

On-Site Pre Bid Date: Monday, October 20, 2025

Please email Ashlyn Conrad ashlyn@deckercm.com , Chris Decker chris@deckercm.com , and Kevin Casasnovas kevin@deckercm.com for all pre-bid information (location, time, etc.)

Please note the pre-bid is not mandatory but is highly suggested due to location, site access, and possible material / delivery limitations.

Public Bid Opening: Wednesday, November 12, 2025

Companies with low qualifying bids will be notified within (2) business days of bid opening date.

Pre-Qualification Requirements:

All bidders will need to be pre-qualified by the time bids are received. This process will be conducted through Procore, if you need assistance or have any questions please call our office at (352)448-1428.

Any bidder not pre-qualified may be disqualified if the below information has not been received by admin@deckercm.com (ATT: Tracy Seitz) before time of bid:

Certificate of Insurance

W-9 Form with Company FEIN Number

Subcontractor Questionnaire Fully Filled Out

Copy of all Applicable Licenses

Bidding Requirements:

All bids over \$150k are required to be delivered to Decker Construction's office in a sealed envelope with the name of the company, the name of the project, and trade specification number (example: 03 – Concrete, 22 – Plumbing)

Physical address for drop off / delivery is 1503 NW 16th Ave, Gainesville, Florida 32605

All material leads time to be included within bid forms.

Acknowledgment of all RFI responses.

Trade Packages:

Bidders are welcome to submit on more than one package, but please provide separate pricing on your bid for each package.

Project materials to be bid per plans and specs. If bidders would like to provide alternative products, please provide as a voluntary alternate.

Contacts:

Ashlyn Conrad (772)626-8975

Kevin Casasnovas (786)715-6779

FORESIGHT CONSTRUCTION GROUP, INC.

INVITATION TO BID HCC DTEC Radiology 121

INVITATION TO BID TO: All Selective Demo, Flooring, Acoustical Ceilings, Mtl Stud/Drywall, Painting, HVAC, and Electrical Trade Contractors FROM: Foresight Construction Group, Inc. (FCGI) CGC #1520606 (Construction Manager) PROJECT: Hillsborough Community College Dale Mabry Campus: DTEC 121 Radiology Room.

PREQUALIFICATION: All bidders must be currently prequalified with FCGI. To confirm your status, contact Ryan Plankenhorn at rplankenhorn@foresightcgi.com.

Prequalification can be completed on our website at <https://foresightcgi.com/trade-partners/>. All Prequalifications must be submitted seven (7) days prior to the bid date.

SBE/MBE participation is strongly encouraged. BID

DOCUMENTS: The bid documents are available via Building Connected. All prequalified bidders can contact Ryan

Plankenhorn at email listed above to receive access. It is the responsibility of all the vendors and bidders to check Building Connected for updates. BID BONDING: All bids exceeding

\$100,000 will be required to provide a 100% performance and payment bond. SITE VISIT: October 21, 2025. The exact time

will be sent out via notice on Building Connected. BIDS: All Bids over \$150,000.00 must be submitted via Building

Connected using the bid form provided. All bids under \$150,000.00 can be submitted via Building Connected or via

email to rplankenhorn@foresightcgi.com. Foresight bid form must be used. BID DUE DATE: All bids are due by November

4, 2025, 10:00 p.m. Late bids may not be accepted. Foresight Construction Group and/or owner reserve the right to reject

any/all bids and waive informalities in any bid.

PASCO COUNTY BOARD OF COUNTY COMMISSIONERS

IFB-KM-26-005 Collier Parkway at Livingston Road Intersection Improvements

IFB-KM-26-005 Collier Parkway at Livingston Road Intersection Improvements. Questions Deadline: October 15, 2025, 1:30 p.m., ET. Bid Submissions Due: October 28, 2025, 1:30 p.m., ET All questions and bids MUST be submitted online by

visiting <https://pascocountyfl.bonfirehub.com/opportunities/204365>

PASCO COUNTY BOARD OF COUNTY COMMISSIONERS

IFB-KM-26-006 Ridge Road at Suncoast Parkway Interchange Signalization

IFB-KM-26-006 Ridge Road at Suncoast Parkway Interchange Signalization. Questions Deadline: November 3, 2025, 1:30 p.m., ET. Bid Submissions Due: November 18, 2025, 1:30 p.m., ET. All questions and bids MUST be submitted online by visiting <https://pascocountyfl.bonfirehub.com/opportunities/206117>

TOWN OF LAUDERDALE-BY-THE-SEA
NOTICE OF RECEIPT OF UNSOLICITED PROPOSAL
AND INVITATION TO SUBMIT PROPOSALS FOR THE
DEVELOPMENT OF A COMBINED GOVERNMENT
CENTER

The Town of Lauderdale-By-The-Sea, Florida ("Town") has received an unsolicited proposal from a private entity for a qualifying project pursuant to Section 255.065, Florida Statutes ("P3 Statute"), for the design, construction, maintenance, and financing a combined government center ("Project"). Specifically, the Project proposes two concepts for the design, construction, financing, and ongoing maintenance of municipal buildings and facilities for fire, EMS, Sheriff, Commission Chambers, Community Center, and Public Works involving the properties generally located at 4501, 4505, 4513 North Ocean Drive, Lauderdale-By-The-Sea, FL 33308. One proposes to replace two of the four existing buildings (4504 and 4513), to include fire, EMS, Sheriff, Commission Chambers and other specified Town functions; the other proposes to replace the entire complex and provide for all Town functions.

The Town will accept other proposals for the same Project for 21 days from the date of this notice. Proposals must be accompanied by an application fee in the amount of \$25,000 payable to the Town. Payment must be made by cash, cashier's check, or other noncancelable instrument. Personal checks will not be accepted.

Proposals must be delivered on or before 5:00 p.m. on Monday, October 27, 2025, to the following address: Town of Lauderdale-By-The-Sea, c/o the Office of the Town Clerk, 4501 North Ocean Drive, Lauderdale-By-The-Sea, FL 33308, and via email to townclerk@lbts-FL.gov.

Proposals shall include all information, materials and requirements that are mandated pursuant to Section 255.065, Florida Statutes. Proposals must also meet the minimum standards contained in the Town's Code of Ordinances and Purchasing Manual for qualifying professional services and procurement contracts, and must be comprehensive, including at a minimum an executive summary, including cover letter, statutory authority, application fee confirmation, proposer contact information, submission date, and summarized project

description, project need and benefit, qualifying project details, financing plan and payments, and team qualifications, as provided in the unsolicited proposal submitted to the Town.

The Town reserves the right to reject proposals with or without cause and for any reason, to waive any irregularities or informalities, and to solicit and re-advertise for other proposals. Incomplete or non-responsive proposals may be rejected by the Town as non-responsive or irregular. The Town reserves the right to reject any proposal for any reason, including, but without limitation, if the Proposer fails to submit any required documentation, if the Proposer is in arrears or in default upon any debt or contract to the Town or has failed to perform faithfully any previous contract with the Town or with other governmental jurisdictions.

DATED this 6th day of October, 2025.

Section XII Miscellaneous

DEPARTMENT OF STATE

Index of Administrative Rules Filed with the Secretary of State Pursuant to subparagraphs 120.55(1)(b)7. – 8., F.S., the below list of rules were filed in the Office of the Secretary of State between 3:00 p.m., Monday, October 6, 2025, and 3:00 p.m., Friday, October 10, 2025.

Rule No.	File Date	Effective Date
6A-1.09441	10/8/2025	10/28/2025
6A-1.0998271	10/8/2025	10/28/2025
6A-6.0251	10/8/2025	10/28/2025
6A-6.0253	10/8/2025	10/28/2025
6A-6.0576	10/8/2025	10/28/2025
6A-10.0244	10/8/2025	10/28/2025
6A-10.081	10/8/2025	10/28/2025
11QER25-1	10/6/2025	10/6/2025
59G-6.009	10/6/2025	10/26/2025
64B8-4.0091	10/6/2025	10/26/2025
64B13-18.002	10/8/2025	12/7/2025
64B16-32.015	10/6/2025	10/26/2025
64B20-5.005	10/9/2025	10/29/2025
64B32-5.001	10/9/2025	1/1/2026
64B32-5.007	10/9/2025	1/1/2026
64B32-6.004	10/9/2025	10/29/2025
68A-15.061	10/9/2025	10/29/2025
68A-15.062	10/9/2025	10/29/2025
68A-15.063	10/9/2025	10/29/2025

68A-13.004	10/9/2025	10/29/2025
68A-15.065	10/9/2025	10/29/2025
68A-17.005	10/9/2025	10/29/2025
75-14.059	10/6/2025	10/26/2025
75-14.073	10/6/2025	10/26/2025
LIST OF RULES AWAITING LEGISLATIVE APPROVAL SECTIONS 120.541(3), 373.139(7) AND/OR 373.1391(6), FLORIDA STATUTES		
Rule No.	File Date	Effective Date
14-10.0043	4/11/2025	**/**/****
60FF1-5.009	7/21/2016	**/**/****
65C-9.004	3/31/2022	**/**/****

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.
