

Section I

Notice of Development of Proposed Rules and Negotiated Rulemaking

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Florida Condominiums, Timeshares and Mobile Homes

RULE NO.: RULE TITLE:

61B-76.005 Reserves

PURPOSE AND EFFECT: The proposed rulemaking amends Rule 61B-76.005, Florida Administration Code. The purpose of the amendment to 61B-76.005, Florida Administrative Code, is to implement statutory changes based on the passage of Section 719.106(1)(j), Florida Statutes. These amendments specifically address the requirement for a Structural Integrity Reserve Study ("SIRS"), which is intended to evaluate and ensure adequate reserve funding for future major repairs and replacement of the cooperative property components, as required under Section 719.106(1)(k), F.S.

SUBJECT AREA TO BE ADDRESSED: Rule 61B-76.005, F.A.C., addresses reserves requirements for cooperatives.

RULEMAKING AUTHORITY: 719.501(1)(f), (j) FS

LAW IMPLEMENTED: 719.106(1)(j), 719.501(1)(j), 719.618(1) FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: Thursday, October 15, 2026, 10:00 a.m.

PLACE: CTMH Conference Room (B509), Department of Business and Professional Regulation, 2601 N Blair Stone Rd, Tallahassee, FL 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 2 days before the workshop/meeting by contacting: Madison Presley, Manager I, Division of Florida Condominiums, Timeshares, and Mobile Homes, 2601 Blair Stone Road, Tallahassee, Florida 32399, (850)717-1415. Madison.presley@myfloridalicense.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 DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Madison Presley, Manager I, Division of Florida Condominiums, Timeshares, and Mobile Homes, 2601 Blair Stone Road,

Tallahassee, Florida 32399, (850)717-1415.

Madison.presley@myfloridalicense.com.

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

DEPARTMENT OF HEALTH

Board of Podiatric Medicine

RULE NO.: RULE TITLE:

64B18-14.002 Disciplinary Guidelines

PURPOSE AND EFFECT: The Board proposed a rule amendment to implement 2026-98, Laws of Florida regarding the penalty guidelines.

SUBJECT AREA TO BE ADDRESSED: To update the rule language to implement 2026-98, Laws of Florida regarding the penalty guidelines.

RULEMAKING AUTHORITY: 456.072, 456.079, 461.005, 461.013 FS.

LAW IMPLEMENTED: 456.033, 456.063, 456.072, 456.079, 461.012, 461.013 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Ashleigh Irving, Executive Director, Board of Podiatric Medicine, 4052 Bald Cypress Way, Bin # C08, Tallahassee, Florida 32399-3258, at (850)245-4292, or by email: Ashleigh.Irving@flhealth.gov.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AND CAN BE OBTAINED, AT NO CHARGE, FROM THE CONTACT PERSON LISTED ABOVE.

Section II

Proposed Rules

DEPARTMENT OF REVENUE

RULE NOS.: RULE TITLES:

12-6.030 Conference Procedures for Notices of Intent
to Make Refund Claim Changes

12-6.032 Protest of Notices of Proposed Refund
Denial

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rules 12-6.030, F.A.C. (Conference Procedures for Notices of Intent to Make Refund Claim Changes), and 12-6.032, F.A.C. (Protest of Notices of Proposed Refund Denial), is to reflect the amendments to s. 213.255, F.S., provided by

section 29, Chapter 2026-239, L.O.F., regarding when and how interest is to be paid on refunds owed to taxpayers.

SUMMARY: The draft amendments to Rules 12-6.030, F.A.C. (Conference Procedures for Notices of Intent to Make Refund Claim Changes), and 12-6.032, F.A.C. (Protest of Notices of Proposed Refund Denial), reflect the amendments to s. 213.255, F.S., provided by section 29, Chapter 2026-239, L.O.F., regarding when and how interest is to be paid on refunds owed to taxpayers.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 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 to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

RULEMAKING AUTHORITY: 72.011(2), 213.06(1), 213.21(1) FS.

LAW IMPLEMENTED: 72.011(2), 213.21(1), 215.26 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: Wednesday, October 21, 2026, 10:00 a.m.
PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

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: Brinton Hevey, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE TEXT OF THE PROPOSED RULE IS:

12-6.030 Conference Procedures for Notices of Intent to Make Refund Claim Changes.

(1) No change.

(2)(a) The Department will grant extensions of time to request a conference when requested by a taxpayer that agrees to waive the interest provisions of Section 213.255, F.S., during an approved extension of time. A taxpayer may request an extension of time in which to request a conference by mailing or faxing a written request to the address or fax number designated on the notice or the revised notice, prior to the expiration of the period within which a conference must be requested. The written request must include a statement acknowledging the taxpayer's agreement to waive the interest provisions of Section 213.255, F.S. Each extension of time will be for 30 consecutive calendar days. Within a 30 consecutive calendar day extension period, the taxpayer may submit a request in writing to the address or fax number designated on the notice or the revised notice for an additional 30 consecutive calendar day extension within which to request a conference. Each written request must include a statement acknowledging the taxpayer's agreement to waive the interest provisions of Section 213.255, F.S.

(b) No change.

(3) through (7) No change.

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 213.06(1), 213.21(1), 213.255(11) FS. Law Implemented 72.011(2), 213.21(1), 213.255, 215.26 FS. History—New 3-6-03, Amended 1-1-27.

12-6.032 Protest of Notices of Proposed Refund Denial.

(1)(a) A taxpayer may secure review of a Notice of Proposed Refund Denial (Form DR-832R), by implementing the provisions of this section.

(b) through (c) No change.

(d)1. The Department will grant extensions of time for filing a protest when requested by a taxpayer that agrees to waive the interest provisions of Section 213.255, F.S., during an approved extension of time. A taxpayer may request an extension of time for filing a protest by mailing or faxing a written request to the address or fax number designated on the NPRD. The written request must include a statement acknowledging the taxpayer's agreement to waive the interest provisions of Section 213.255, F.S. In order for the taxpayer's

request to be considered timely, the request must be postmarked or faxed within 60 consecutive calendar days (150 consecutive calendar days if the NPRD is addressed to a person outside the United States) from the date of issuance on the NPRD. Each extension of time will be for 30 consecutive calendar days. Within a 30 consecutive calendar day extension period, the taxpayer may submit a request in writing to the address or fax number designated on the NPRD for an additional 30 consecutive calendar day extension within which to submit a written protest. Each written request must include a statement acknowledging the taxpayer's agreement to waive the interest provisions of Section 213.255, F.S.

2. No change.

(2) through (5) No change.

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 72.011(2), 213.06(1), 213.21(1), 213.255(11)
FS. Law Implemented 72.011(2), 213.21(1), 213.255, 215.26 FS.
History—New 3-6-03, Amended 1-1-27.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Martha Gregory

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

DATE PROPOSED RULE WAS APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS PUBLISHED IN FAR: August 4, 2026

DEPARTMENT OF REVENUE

RULE NOS.: RULE TITLES:

12-13.001	Scope of Rules
12-13.009	Closing Agreements
12-13.010	Special Provisions Applicable to Compromise of Estate Taxes

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rules 12-13.001 and 12-13.009, F.A.C., is to remove obsolete references to Rule 12-13.010, F.A.C., and to Section 198, F.S., because Rule 12-13.010, F.A.C., and Chapter 12C-3, F.A.C. (Estate Tax), are in the process of being repealed.

SUMMARY: The draft amendment to Rule 12-13.001, F.A.C., removes an obsolete reference to Rule 12-13.010, F.A.C. Chapter 12C-3, F.A.C. (Estate Tax), is in the process of being repealed. The draft amendment to Rule 12-13.009, F.A.C., removes an obsolete reference to Section 198, F.S. Chapter 12C-3, F.A.C. (Estate Tax), is in the process of being repealed. The draft amendment to Rule 12-13.010, F.A.C., is to repeal this obsolete rule. Chapter 12C-3, F.A.C. (Estate Tax), is in the process of being repealed.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: : 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 to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

RULEMAKING AUTHORITY: 212.07(9)(c), 213.06(1), 213.21(5), (9) F.S.

LAW IMPLEMENTED: 212.07(9), 212.12(14), 213.21, 213.24(3), 215.34(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: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

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 TEXT OF THE PROPOSED RULE IS:

12-13.001 Scope of Rules.

The rules set forth in this chapter shall be used by the Executive Director or the Executive Director's designee, as set forth hereinafter, in the exercise of the authority to settle and

compromise liability for tax, interest, penalty, and service fees granted by Sections 212.07(9), 212.12(14), 213.21, 213.24(3) and 215.34(2), F.S. ~~However, special provisions applicable to settlement and compromise of estate taxes, interest, and penalty imposed pursuant to Chapter 198, F.S., are set forth in Rule 12-13.010, F.A.C.~~

Rulemaking Authority 212.07(9)(c), 213.06(1), 213.21(5), (9) FS. Law Implemented 212.07(9), 212.12(14), 213.21, 213.24(3), 215.34(2) FS. History—New 5-23-89, Amended 8-10-92, 10-2-01, 10-29-13,_____.

12-13.009 Closing Agreements.

(1) through (2) No change.

(3) A closing agreement signed by the taxpayer and the Department settles the taxpayer's liability for tax, interest, or penalty for the tax period specified in the agreement absent any specific provision to the contrary contained in such closing agreement. The closing agreement is binding upon the taxpayer and the Department unless there is a showing of fraud or misrepresentation of material fact, or unless the Department is required to make an adjustment of the taxpayer's liability under Section ~~198.16 or~~ 220.23, F.S. The taxpayer is not entitled to protest or institute judicial or administrative procedures to recover any tax, interest, or penalty paid pursuant to a closing agreement absent any specific provision to the contrary contained in such closing agreement.

(4) No change.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.21(2) FS. History—New 5-23-89, Amended 8-10-92, 5-18-94, 10-24-96, 10-2-01, 4-26-10, 10-29-13, 1-11-16,_____.

12-13.010 Special Provisions Applicable to Compromise of Estate Taxes.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.21(2)(b) FS. History—New 8-10-92, Amended 5-18-94, 10-2-01, 10-29-13, Repealed_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE WAS APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS PUBLISHED IN FAR: August 4, 2026

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-18.001 Authorization for Compensation

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-18.001, F.A.C., is to remove subparagraph (1)(b)3. from the rule. Chapter 12C-3, F.A.C. (Estate Tax), is in the process of being repealed.

SUMMARY: The draft amendment to Rule 12-18.001, F.A.C. (Authorization for Compensation), removes subparagraph (1)(b)3., from Rule 12-18.001, F.A.C., because it is obsolete.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 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 to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

RULEMAKING AUTHORITY: 213.06(1), 213.30(1) FS.

LAW IMPLEMENTED: 213.30 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: Wednesday, October 21, 2026, 10:00 a.m.
PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

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 TEXT OF THE PROPOSED RULE IS:

12-18.001 Authorization for Compensation.

(1)(a) No change.

(b) The Department administers, regulates, controls, and collects the following:

1. through 2. No change.

~~3. Estate tax;~~

4. through 19. renumbered 3. through 18. No change.

(2) No change.

Rulemaking Authority 213.06(1), 213.30(1) FS. Law Implemented 213.30 FS. History—New 6-21-88, Amended 11-14-91, 9-14-93, 10-19-99, 6-1-09, 1-25-12, 7-28-15, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Martha Gregory

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

DATE PROPOSED RULE WAS APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS PUBLISHED IN FAR: August 4, 2026

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-21.002 Warrants and Liens

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-21.002, F.A.C., is to remove an obsolete reference from paragraph 12-21.002(3)(c), F.A.C., and to remove a repealed statute from Law Implemented.

SUMMARY: Removal of obsolete references from the rule text and repealed statutes from law implemented.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

RULEMAKING AUTHORITY: 198.08, 199.202, 202.26(3), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 55.10, 55.202, 55.204(2), 95.091(1)(b), 198.20, 198.22, 198.33, 199.262, 201.16, 202.33(3), 202.35, 202.36, 206.075, 206.18, 206.97, 206.9835, 206.9915, 211.125, 211.33, 212.12, 212.14, 212.15, 213.69, 213.731, 213.732, 213.758, 220.813, 220.827, 220.829, 336.021, 336.025, 403.718(3)(a), 403.7185(3)(a), 443.131(3)(g), 443.141(3)(a), 538.11, 624.5092, 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: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

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 TEXT OF THE PROPOSED RULE IS:

12-21.002 Warrants and Liens.

(1) through (2) No change.

(3)(a) Each warrant will be issued for the amount of tax, fees, and surcharges due or estimated to be due, together with the interest, penalties, administrative fees, and costs of collection. The warrant will be directed to the sheriff of those counties of the state in which the delinquent taxpayer's property or any part thereof may be situated and will be recorded with the appropriate Clerk(s) of the Circuit Court. Upon recording, the warrant becomes a lien in favor of the state upon the taxpayer's real property in that county in the same manner as a recorded judgment and in the amount indicated by the warrant.

(b) No change.

(c) The lien in favor of the state expires twenty (20) years after the date of the original filing of the warrant. However:

~~1. Liens for estate taxes arising under the authority of Chapter 198, F.S., are enforceable for twelve (12) years on the~~

~~gross estate of the decedent, and irrespective of other laws extending such liens, in no event can such liens continue for more than twenty (20) years after the date of death of the decedent, subject to the provisions of Sections 198.22 and 198.33, F.S.;~~

~~1.2.~~ No change.

3.a. through b. renumbered 2.a. through b. No change.

(d) No change.

(4) through (5) No change.

Rulemaking Authority 198.08, 199.202, 202.26(3), 212.18(2), 213.06(1) FS. Law Implemented 55.10, 55.202, 55.204(2), 95.091(1)(b), 198.20, 198.22, 198.33, 199.262, 201.16, 202.33(3), 202.35, 202.36, 206.075, 206.18, 206.97, 206.9915, 211.125, 211.33, 212.12, 212.14, 212.15, 213.69, 213.731, 213.732, 213.758, 220.813, 220.827, 220.829, 336.021, 336.025, 403.718(3)(a), 403.7185(3)(a), 443.131(3)(g), 443.141(3)(a), 538.11, 624.5092, 681.117 FS. History—New 7-1-88, Amended 8-10-92, 3-12-14, Technical Change 6-8-26, Amended.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE WAS APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS PUBLISHED IN FAR: August 4, 2026

DEPARTMENT OF REVENUE

RULE NO.: 12-24.011
RULE TITLE: Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-24.011, F.A.C. (Public Use Forms), is to add a new form DR-600002, Application to Register for Secure File Transfer Protocol (SFTP), used to provide the Department with information to create a secure account where taxpayers may file returns.

SUMMARY: The draft amendment to Rule 12-24.011, F.A.C. (Public Use Forms), adds a new form DR-600002, Application to Register for Secure File Transfer Protocol (SFTP), used to provide the Department with information to create a secure account where taxpayers may file returns.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 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 to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

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, 213.755, 220.21(2), (3), 443.1317, 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: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

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 TEXT OF THE PROPOSED RULE IS:

12-24.011 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (5) No change.		
(6)	Application to Register for Secure File Transfer Protocol (SFTP) (N. 12/26)	12/26

DR-60000 2	(http://www.flrules.org/Gateway/reference.asp?No=Ref-20028)	
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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, 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, Technical Change 6-8-26, Amended

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE WAS APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS PUBLISHED IN FAR: August 4, 2026

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-26.001	Scope of Rules
12-26.002	Application of Rules
12-26.003	Application for Refund
12-26.004	Refund Approval Process
12-26.008	Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-26.001, F.A.C. (Scope of Rules), Rule 12-26.002 (Application of Rules), Rule 12-26.003, F.A.C. (Application for Refund), and Rule 12-26.004, F.A.C. (Refund Approval Process), is to reflect the amendments to s. 213.255, F.S., provided by section 29, Chapter 2026-239, L.O.F., which requires the Department to examine a refund application for completeness and notify the taxpayer of any apparent errors or omissions and request any additional information within thirty days after receipt of the refund application. If the Department fails to notify the taxpayer, interest begins to accrue on the 91st day following the postmark date of the refund application or the 91st day following the electronic submission of the refund application. In cases of refund applications denied by the Department and challenged by the taxpayer, interest begins to accrue 90 days after any additional information is provided by the taxpayer. Further, Rule 12-26.003, F.A.C. (Application for Refund) is amended to remove paragraph (3)(c) from the rule because Chapter 12C-3, F.A.C., Estate Tax, is in the process of being repealed. The purpose of the proposed amendments to Rule 12-26.008, F.A.C. (Public Use Forms), is to amend this rule regarding forms DR-26 - Application for Refund, DR-26S - Application for Refund-Sales and Use Tax, DR-26N - Instructions-Application for Refund, and DR-26SN - Instructions-Application for Refund- Sales and Use Tax, used to apply for a refund and creates form DR26PW - Refund of

Sales Tax Paid on Tangible Personal Property Incorporated into Public Works (State Universities and Florida College System Institutions).

SUMMARY: The draft amendments to Rule 12-26.001, F.A.C. (Scope of Rules), Rule 12-26.002 (Application of Rules), Rule 12-26.003, F.A.C. (Application for Refund), and Rule 12-26.004, F.A.C. (Refund Approval Process), reflect the amendments to s. 213.255, F.S., provided by section 29, Chapter 2026-239, L.O.F., which requires the Department to examine a refund application for completeness and notify the taxpayer of any apparent errors or omissions and request any additional information within thirty days after receipt of the refund application. If the Department fails to notify the taxpayer, interest begins to accrue on the 91st day following the postmark date of the refund application or the 91st day following the electronic submission of the refund application. In cases of refund applications denied by the Department and challenged by the taxpayer, interest begins to accrue 90 days after any additional information is provided by the taxpayer. Further, Rule 12-26.003, F.A.C. (Application for Refund) is amended to remove paragraph (3)(c) from the rule because Chapter 12C-3, F.A.C., Estate Tax, is in the process of being repealed.

The draft amendments to Rule 12-26.008, F.A.C. (Public Use Forms), amends forms DR-26 - Application for Refund, DR-26S - Application for Refund-Sales and Use Tax, DR-26N - Instructions-Application for Refund, and DR-26SN - Instructions-Application for Refund- Sales and Use Tax, used to apply for a refund and creates form DR26PW - Refund of Sales Tax Paid on Tangible Personal Property Incorporated into Public Works (State Universities and Florida College System Institutions).

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 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 to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

RULEMAKING AUTHORITY: 212.08(5)(n)4., (o)4., (p)3.c., (v)5., 213.06(1), 213.23 FS.

LAW IMPLEMENTED: 72.011, 95.091(3), 199.218, 199.232(5), 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), (6), 199.232(5), 213.21, 213.235, 213.255(2), (3), (4), (12), 213.34, 213.345, 213.37, 215.26, 220.725, 220.727, 624.5092, 624.511, 624.518, 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: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

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: Brinton Hevey, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE TEXT OF THE PROPOSED RULE IS:

12-26.001 Scope of Rules.

The rules set forth in this chapter shall be used by the Department of Revenue in the exercise of authority to accept and approve or deny applications for refund of moneys paid into the State Treasury as provided by Section 215.26, F.S., for taxes enumerated in Section 72.011, F.S., or any refunds specifically authorized by the provisions of the tax statutes enumerated in Section 72.011, F.S., and shall not apply to refunds of ad valorem taxes. These rules also govern the payment of interest required pursuant to Section 213.255, F.S., ~~for which a completed application for refund has been filed but the requested amount has not been refunded or credited as provided by statute.~~

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 213.06(1) FS. Law Implemented 95.091(3), 213.235, 213.255, 213.34, 213.345, 215.26 FS. History—New 11-14-91, Amended 4-2-00, 1-1-27.

12-26.002 Application of Rules.

(1) No change.

(2) Under the provisions of Section 215.26(2), F.S., and Rule 69I-44.020, F.A.C., the Chief Financial Officer ~~Comptroller~~ has delegated to the Department of Revenue the authority to accept an application for refund of any tax, fee, surcharge, permit, license, or account due collected by the Department under the revenue laws of this state. Upon receipt of an application for refund, the Department shall make a determination of the refund amount due. If an application for refund is approved, in whole or in part, the Department will furnish the Chief Financial Officer ~~Comptroller~~ with a properly executed voucher authorizing payment. If an application for refund is denied, in whole or in part, the Department will notify the applicant of the basis for the action and state the reasons for denial in clear language.

(3)(a) When a taxpayer has pursued administrative review under the provisions of rule 12-6.003, F.A.C. (Protest of Notices of Proposed Assessments Issued by the Department Which Result From an Audit), or rule 12-6.0033, F.A.C. (Protest of Assessments Issued by the Department Regarding Tax Returns, Other Required Filings, and Billings), and has failed to comply with the time limitations and conditions provided in sections 72.011, 120.569, 120.57 and 120.80(14), F.S., the taxpayer shall not have the right to a refund or to pursue an administrative review under these rules.

(b) No change.

~~(c) To receive interest pursuant to Section 213.255, F.S., on payments made under protest, the taxpayer must file a completed refund application.~~

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 213.06(1) FS. Law Implemented 95.091(3), 213.235, 213.255, 213.34, 213.345, 215.26 FS. History—New 11-14-91, Amended 4-18-93, 4-2-00, 1-1-27.

12-26.003 Application for Refund.

(1) through (2) No change.

(3) Form DR-26, Application for Refund (incorporated by reference in Rule 12-26.008, F.A.C.), is the approved refund application for all taxes collected by the Department, except as follows:

(a) through (b) No change.

~~(c) ESTATE TAX. Application for all refunds claimed under Chapter 198, F.S., must be made with the Department on a Florida Estate Tax Return for Residents, Nonresidents and Nonresident Aliens (form F 706, incorporated by reference in Rule 12C 3.008, F.A.C.).~~

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

(4) Applications for refund that are not properly completed will not be considered filed for the purpose of tolling the statutory provisions of Section 215.26, F.S., ~~or for the purpose of the payment of interest under the conditions prescribed in Sections 213.235 and 213.255, F.S.~~ The Department will notify the applicant of the incomplete application and the necessary actions, corrections, of information needed to complete it within 30 consecutive calendar days of receiving the incomplete application. For the purposes of this rule chapter, an a-completed application is considered to be properly completed when the defined as an application which contains all of the following information:

(a) through (h) No change.

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 213.06(1), 213.255(11) FS. Law Implemented 95.091(3), 498.29(1), 199.232(5), 202.23, 213.21, 213.235, 213.255, 213.34, 213.345, 215.26, 220.725, 624.5092, 624.511, 624.518 FS. History—New 11-14-91, Amended 4-18-93, 4-18-95, 4-2-00, 10-4-01, 9-28-04, 4-16-18, 1-1-21, 1-1-27.

12-26.004 Refund Approval Process.

(1) No change.

(2)(a) The Department will notify the applicant of errors or omissions and the necessary actions and corrections of information needed within 30 consecutive calendar days of receiving the application when an application does not contain sufficient information to determine eligibility and the amount of the refund claim due. The Department will deny the application for refund when the Department does not receive the requested information or, after receiving additional information, determines that the application does not contain sufficient information.

(b) For purposes of paying interest pursuant to Section 213.255, F.S., and this rule, “receipt” of a refund application means the postmark date, the electronic submission date, or when no postmark is available, receipt by the Department.

(3)(2)(a) If the ~~completed~~ refund application is approved and the refund paid or credited to the taxpayer’s account within 90 consecutive calendar days of receipt of the ~~completed~~ application, except as provided by paragraph (c) of this subsection, the Department will notify the taxpayer and:

1. ~~Shall V~~ voucher a request for warrant for submission to the ~~Chief Financial Officer Comptroller~~ with appropriate supporting documentation as required, or necessary, for proper audit and payment, or;

2. No change.

(b) If a refund is not paid or credited to the taxpayer’s account within 90 consecutive calendar days of receipt of the ~~completed~~ application, ~~except as provided by paragraph (c) of this subsection~~, the Department must pay interest pursuant to

sections 213.235 and 213.255, F.S., starting with the 91st day following receipt of the refund application through the day that the voucher requesting a warrant for the refund amount is submitted to the Chief Financial Officer Comptroller.

(c) Notwithstanding paragraph (b), the 90 consecutive calendar day period and the requirement to pay interest on refund amounts not timely paid or credited to a taxpayer, as discussed in paragraphs (a) and (b) ~~above~~, will be tolled if:

1. through 2. No change.

~~(3)(a) For the purpose of implementing the 90 consecutive calendar day interest provision required pursuant to section 213.255, F.S., and this rule, an application will be considered complete when all information or corrections requested from the applicant are received by the Department, based on the postmark date, fax date, email submission date, or date of hand-delivery of such requested information.~~

~~(d)(b)~~ The 90 consecutive calendar day period will not expire on a Saturday, Sunday or legal holiday. The term “legal holiday” means ~~shall mean~~ a holiday observed by federal or state agencies as a legal holiday pursuant to chapter 683, F.S., and section 7503 of the Internal Revenue Code of 1986, as amended. If the 90 consecutive calendar day period ends on a Saturday, Sunday or legal holiday, such period will not expire until the next successive day that is not a Saturday, Sunday, or legal holiday.

~~(4) The following example is intended to help taxpayers understand how this interest rate provision applies. The Department receives a completed application for refund on 2/05/2000. The Department pays the refund on 8/01/2000. Assuming an interest rate of 8 percent for the 1/01/2000 through 6/30/2000 period, and an interest rate of 9 percent for the 7/01/2000 through 12/31/2000 period, interest would be calculated as follows [NOTE: Interest does not start to accrue until the 91st day after the Department receives the completed application for refund, which is 5/06/2000]:~~

		NUMBER	DAYS		TOTAL
PERIOD	TAX DUE	OF DAYS	IN YEAR	RATE	INTEREST DUE
5/06/00-6/30/00	\$1,000	56	366	8% per year	\$12.24
7/01/00-8/01/00	\$1,000	32	366	9% per year	\$7.87
Total Interest Due					\$20.11

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 213.06(1), 213.23, 213.255(11) FS. Law Implemented 95.091(3), 213.235, 213.255, 213.34, 213.345, 213.255, 215.26 FS. History—New 11-14-91, Amended 4-2-00, 10-4-01, 4-16-18, 1-1-27.

12-26.008 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) DR-26	Application for Refund (http://www.flrules.org/Gateway/reference.asp?No=Ref-20123) (http://www.flrules.org/Gateway/reference.asp?No=Ref-10163)	<u>01/27</u> 01/19
(3) through (4) No change.		
(5) DR-26S	Application for Refund-Sales and Use Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-20125) (http://www.flrules.org/Gateway/reference.asp?No=Ref-16253)	<u>01/27</u> 01/24
(6) No change.		
(7) DR-26N	Instructions – Application for Refund (http://flrules.org/Gateway/reference.asp?No=Ref-20122) (http://flrules.org/Gateway/reference.asp?No=Ref-18766)	<u>01/27</u> 01/26
(8) DR-26SN	Instructions – Application for Refund Sales and Use Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-20126) (http://www.flrules.org/Gateway/reference.asp?No=Ref-16251)	<u>01/27</u> 01/24
(9) through (10) No change.		
(11) DR-26PW	<u>Refund of Sales Tax Paid on Tangible Personal Property Incorporated into Public Works (State Universities and Florida College System Institutions)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-20124)	<u>01/27</u>

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 212.08(5)(n)4., (o)4., (p)3.c., (v)5., 212.12(6)(c)3., 213.06(1), 213.255(11) FS. Law Implemented 72.011, 92.525, 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), (6), 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, 12-29-25, 1-25-26, 1-1-27.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE WAS APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS PUBLISHED IN FAR: August 4, 2026

DEPARTMENT OF REVENUE

RULE NOS.: RULE TITLES:

12-29.003 Public Use Forms

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

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), form DR-226000 – Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization and 12-29.004, F.A.C. (Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment), is to incorporate legislative changes contained in s. 35, Ch. 2026-239, L.O.F., as amended in s. 402.62, F.S., regarding limitations for a taxpayer's application for a credit allocation per eligible charitable organization for each state fiscal year and the Department's approval limits for credit allocations for each fiscal year.

SUMMARY: Updates to the rules and one form regarding the credit allocations for which a taxpayer may apply and be eligible for each fiscal year as well as the Department's approval limits for credit allocations for each fiscal year.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 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 to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

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) FS.

LAW IMPLEMENTED: 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.37, 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.

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: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

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 TEXT OF THE PROPOSED RULE IS:

12-29.003 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) No change.		
(3) (a) DR-226000	Strong Families Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization (http://www.flrules.org/Gateway/reference.asp?No=Ref-20127) (http://www.flrules.org/Gateway/reference.asp?No=Ref-14258)	<u>01/27</u> <u>05/22</u>
(b) through (c) No change.		
(4) through (8) No change.		

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) FS. Law

Implemented 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.37, 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, ____.

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

(1) through (2) No change

(3) Applications for credit allocations.

(a) through (c) No change

(d) A taxpayer may not apply for a credit allocation greater than \$2 million per eligible charitable organization for each state fiscal year.

(e) The total amount of the credit allocations for any single eligible charitable organization that may be approved by the Department in each state fiscal year may not exceed \$10 million for such fiscal year.

~~(f)(d)~~ No change.

(4) through (8) No change.

Rulemaking Authority 213.06(1), 402.62(7)(b) FS. Law Implemented 211.0253, 212.1834, 213.37, 220.1877, 402.62(5), 561.1213, 624.51057 FS. History—New 5-23-22, Amended 2-20-25, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: The Governor and Cabinet

DATE PROPOSED RULE WAS APPROVED BY AGENCY

HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS

PUBLISHED IN FAR: August 4, 2026

DEPARTMENT OF REVENUE

Sales and Use Tax, Surtax, Surcharge, and Fees;

Communications Services Tax

RULE NOS.: RULE TITLES:

12A-1.007	Aircraft, Boats, Mobile Homes, and Motor Vehicles
12A-1.0371	Sales of Coins, Currency, or Bullion
12A-1.053	Electric Power and Energy
12A-1.097	Public Use Forms
12A-1.110	Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Scholarship Program
12A-1.117	Annual Back-to-School Sales Tax Holiday

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), is to incorporate legislative changes to subsection 207.002(8) and paragraph 212.08(7)(aa), F.S., as amended by ss. 2 and 29, Ch. 2026-39, LOF., which

replaces the phrase ‘commercial motor vehicle’ with ‘qualified motor vehicle’. Additional amendments update statutory references within paragraph (9)(b) from provisions of Ch. 327, F.S., to Ch. 328, F.S.

The purpose of the proposed amendment to Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), is to amend paragraph (1)(a) to incorporate legislative changes to s. 212.05(1)(j), F.S., per s. 1, Ch. 2025-100 and 2026-132, L.O.F., which provides, effective July 1, 2026, any gold coin or silver coin recognized as legal tender in Florida pursuant to s. 215.986, F.S., is also is also excluded from sales tax.

The purpose of the proposed amendments to Rule 12A-1.053, F.A.C. (Electric Power and Energy), is to reflect the amendments to s. 212.08(7)(j), F.S., by changing the term “licensed family day care homes” to “licensed family child care homes” in order to remain consistent with the amendment of this term throughout Ch. 2026-140, LOF., effective July 1, 2026.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to amend form DR-15AIR, Sales and Use Tax Return for Aircraft, for clarification of the calculation and reporting requirements of Florida state use tax, including discretionary sales surtax, on the purchase of an aircraft from a private seller when Florida sales tax was not paid to the seller, and for administrative changes to form DR-300400 – Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes.

The purpose of the proposed amendments to Rule 12A-1.110, F.A.C. (Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Scholarship Program), is to incorporate legislative changes contained in s. 28, Ch. 2026-239, LOF., as amended by 212.1832(1)(d), F.S., which provides that the term “motor vehicle” excludes heavy trucks with a net vehicle weight of 8,000 pounds or more and includes heavy trucks with a net vehicle weight less than 8,000 pounds.

The purpose of the proposed amendments to Rule 12A-1.117, F.A.C. (Annual Back-to-School Sales Tax Holiday), is to incorporate legislative changes contained in s. 27, Ch. 2026-239, L.O.F., as amended in s. 212.08(20), F.S., amending the definition of ‘Holiday Period’.

SUMMARY: Rule 12A-1.007, F.A.C.: The amendment of the phrase ‘commercial motor vehicle’ to ‘qualified motor vehicle’ and statutory references within paragraph (9)(b). Rule 12A-1.0371, F.A.C.: Updates to paragraph (1)(a) to state that gold coins or silver coins are recognized as legal tender and are exempt from sales tax. Rule 12A-1.053, F.A.C.: The amendment of the term “licensed family day care homes” to “licensed family child care homes”. Rule 12A-1.097, F.A.C.: The substantial rewrite of form DR-15AIR, Sales and Use Tax Return for Aircraft for clarification of the calculation of use tax and the reporting requirements for the purchase of an airplane

and administrative changes to form DR-300400 – Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes. Rule 12A-1.110, F.A.C.: The amendment of the definition of “motor vehicle” to include heavy trucks with a net vehicle weight less than 8,000 pounds. Rule 12A-1.117, F.A.C.: The amendment of the Back-to-School Sales Tax Holiday definition of ‘holiday period’.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 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 to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication 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), 212.11(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, 212.04, 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, 212.11(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.

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: Wednesday, October 21, 2026, 10:00 a.m.
PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

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 TEXT OF THE PROPOSED RULE IS:

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

(1) through (8) No change.

(9) Boats.

(a) No change.

(b)1.a. A boat, purchased by its current owner outside this state, using the waters of this state and required to be registered and numbered in this state within 20 days after purchase by the owner, pursuant to Section 328.46 ~~327.10~~, F.S., is subject to tax on the sales price of the boat within 20 days after purchase by the owner.

b. A boat, purchased by its current owner outside this state, operating on the waters of this state in excess of 90 days, which is solely documented under operative federal law, or which is registered, licensed, or titled pursuant to a federally approved numbering system of another state as described in Section 328.58 ~~327.16~~, F.S., is subject to tax on the sales price of the boat at the time the requirements of Section 328.58 ~~327.16~~, F.S., have been met.

2. through 3. No change.

(c) through (e) No change.

(10) through (24) No change.

(25)(a) through (f) No change.

(g)1. The transfer of title of a qualified commercial motor vehicle is not taxable, when all of the following conditions are met:

a. through c. No change.

2. The lease or rental of a qualified commercial motor vehicle is not taxable, when all of the following conditions are met:

a. through c. No change.

See Rule 12A-1.064, F.A.C., for proration of tax for

vehicles used in interstate or foreign commerce.

3.a. The term “qualified commercial motor vehicle” for the purposes of this paragraph means any vehicle that is not owned or operated by a governmental entity; which uses ~~special fuel~~ or motor fuel on the public highways; and which has two axles and a gross vehicle weight in excess of 26,000 pounds, or has three (3) or more axles regardless of weight, or is used in combination when the weight of such combination exceeds 26,000 pounds gross vehicle weight.

b. The term “qualified commercial motor vehicle” excludes any recreational vehicle or vehicle owned or operated by a coordinated community transportation provider as defined in Section 427.011, F.S., or a private operator that provides public transit services under contract with such a provider.

4. No change.

(26) through (28) No change.

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

Rulemaking Authority 212.05(1)(a)2.f., 212.18(2), 213.06(1) FS. Law Implemented 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (8), 212.08(5)(i), (7)(t), (aa), (ee), (rr), (10), (11), 212.12(2), 213.255(2), (3), 213.35, 215.26(2), 681.104 FS. History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-17-03, 9-28-04, 1-11-16, 1-8-19, 12-31-20, 8-15-21, 2-20-25.

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

(1)(a) The sale, use, consumption, or storage for use in this state of any coin or currency, whether in circulation or not, is subject to tax unless:

1. The coin or currency is legal tender of the United States;

~~or~~

2. The coin or currency is any gold coin or silver coin recognized as legal tender in Florida pursuant to s. 215.986, F.S.; or

~~3.2.~~ No change.

(b) through (c) No change.

(2) through (6) No change.

Rulemaking Authority 212.05(1)(j), 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, 12-29-25.

12A-1.053 Electric Power and Energy.

(1)(a) The sale of electric power or energy by an electric utility is taxable. The sale of electric power or energy for use in residential households, to owners of residential models, or to licensed family child ~~day~~ care homes by utilities who are required to pay the gross receipts tax imposed by Section 203.01(1)(a)1., F.S., is exempt. Also exempt is electric power

or energy sold by such utilities and used in the common areas of apartment houses, cooperatives, and condominiums, in residential facilities enumerated in Chapters 400 and 429, F.S., and in other residential facilities. However, if any part of the electric power or energy is used for a non-exempt purpose, the entire sale is subject to tax.

(b) An electric utility is not obligated to collect and remit tax on any sale of electric power or energy when:

1. No change.

2. The utility has on file a writing or document evidencing a representation of the utility's customer that the electric power or energy is being purchased for residential household use, including licensed family child day care homes and other facilities identified in paragraph (a). The writing or document may be a customer application or a certificate that identifies the customer as purchasing the electric power or energy for a residential purpose. A "customer application" includes a record of information obtained electronically or orally from the customer in the ordinary course of business. The electric utility must have acted in good faith in accepting the representation of the customer.

(c) No change.

(2) through (4) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02—(19), 212.05(1)(e), 212.06(1)(a), (b), 212.08(4)(a)2., (7)(j), 212.18(2) FS. History—New 10-7-68, Amended 6-16-72, 12-11-74, 10-18-78, 6-3-80, 12-23-80, 7-20-82, Formerly 12A-1.53, Amended 10-2-01, 4-17-03, 9-15-08, 2-17-15,_____.

12A-1.097 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (4) No change.		
(5)(a) through (b) No change.		
(c)) DR-15AIR	Sales and Use Tax Return for Aircraft (R. <u>01/27 01/16</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-20120) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06361)	<u>12/26 01/16</u>
(d) through (f) No change.		
(6) through (17) No change.		
(18) DR-300400	Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes (R. <u>01/27 01/16</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-20121) (http://www.flrules.org/Gateway/reference)	<u>12/26 01/16</u>

~~asp?No=Ref-06372)~~

(19) 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), 212.11(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, 212.04, 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, 212.11(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, 12-29-25, 1-1-26, Technical Change 2-4-26, 5-26-26, Amended_____.

Form DR-15AIR, Sales and Use Tax Return for Aircraft, is being substantially rewoded. See <http://www.flrules.org/Gateway/reference.asp?No=Ref-06361> for the present text.

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

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

(a) through (b) No change.

(c) "Motor vehicle" has the same meaning as provided in Section 320.01(1)(a), F.S., but does not include a heavy truck with a net vehicle weight of 8,000 pounds or more, truck tractor, trailer, or motorcycle. For purposes of Section 212.1832, F.S., a motor vehicle includes a heavy truck with a net vehicle weight less than 8,000 pounds.

(d) No change.

(2) through (4) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 212.05, 212.1832 FS. History—New 10-28-19, Amended 2-20-25,_____.

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

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

(a) through (b) No change.

(c) "Holiday period" is designated by the Legislature as provided in s. 212.08(20), F.S. means the month of August.

(d) through (j) No change.

(2) through (23) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 212.08(20) FS.
History-New 12-29-25, Amended

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory
NAME OF AGENCY HEAD WHO APPROVED THE
PROPOSED RULE: The Governor and Cabinet
DATE PROPOSED RULE WAS APPROVED BY AGENCY
HEAD: September 29, 2026
DATE NOTICE OF RULE DEVELOPMENT WAS
PUBLISHED IN FAR: August 4, 2026

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-5.150 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), is to clarify language regarding electronic submission penalties and editing for clarity on nine forms.

SUMMARY: Clarification of language and editing for clarity on nine forms.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 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 to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

RULEMAKING AUTHORITY: 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91,

206.92, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS.

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

DATE AND TIME: Wednesday, October 21, 2026, 10:00 a.m.
PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

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 TEXT OF THE PROPOSED RULE IS:

12B-5.150 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (8) No change.		
(9)	DR-160 Application for Fuel Tax Refund – Mass Transit System Users (http://www.flrules.org/Gateway/reference.asp?No=Ref-20128) (http://www.flrules.org/Gateway/reference.asp?No=Ref-11388)	01/27 01/20
(10) No change.		
(11)	DR-189 Application for Fuel Tax Refund – Municipalities, Counties and School Districts (http://www.flrules.org/Gateway/reference.asp?No=Ref-20129) (http://www.flrules.org/Gateway/reference.asp?No=Ref-11389)	01/27 01/20
(12)	DR-190 Application for Fuel Tax Refund – Non-Public Schools (http://www.flrules.org/Gateway/reference.asp?No=Ref-20130) (http://www.flrules.org/Gateway/reference.asp?No=Ref-11390)	01/27 01/20

		erence.asp?No=Ref 11390)	
(13) through (14) No change.			
15)	DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return (http://flrules.org/Gateway/reference.asp?No=Ref-20131) (http://flrules.org/Gateway/reference.asp?No=Ref 18781)	01/27 01/26
(16) No change.			
17)	DR-309632N	Instructions for Filing Wholesaler/Importer Fuel Tax Return (http://flrules.org/Gateway/reference.asp?No=Ref-20132) (http://flrules.org/Gateway/reference.asp?No=Ref 18783)	01/27 01/26
(18) through (22) No change.			
23)	DR-309635N	Instructions for Filing Blender Fuel Tax Return (http://flrules.org/Gateway/reference.asp?No=Ref-20133) (http://flrules.org/Gateway/reference.asp?No=Ref 18787)	01/27 01/26
(24) through (29) No change.			
30)	DR-309639	Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes (with instructions) (R. 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-20134) (http://www.flrules.org/Gateway/reference.asp?No=Ref 02146)	12/26 01/13
31)	DR-309640	Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida (R. 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-20135) (http://www.flrules.org/Gateway/reference.asp?No=Ref 02147)	12/26 01/13
(32) through (34) No change.			
35)	DR-309660	Application for Pollutants Tax Refund (http://flrules.org/Gateway/reference.asp?No=Ref-20136) (http://flrules.org/Gateway/reference.asp?No=Ref 11391)	01/27 01/20

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) F.S. 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, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 F.S. 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, 1-25-26, Technical Change 2-25-26, Amended

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE WAS APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS PUBLISHED IN FAR: August 4, 2026

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-8.003 Tax Statement; Overpayments

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12B-8.003, F.A.C., is to amend the order of credits per ss. 37 and 38, Ch. 2026-239, L.O.F., for forms DR-908 – Insurance Premium Taxes and Fees Return, and DR-908N - Instructions for Preparing Form DR-908.

SUMMARY: Amends the order of credits against the premium tax listed in two forms.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

for a lower cost regulatory alternative must do so in writing within 21 days after publication 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: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

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 TEXT OF THE PROPOSED RULE IS:

12B-8.003 Tax Statement; Overpayments.

(1) through (3) No change.

Form Number	Title	Effective Date
(4) No change.		
(5) (a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2026 2025 (http://flrules.org/Gateway/reference.asp?No=Ref-20145) (http://flrules.org/Gateway/reference.asp?No=Ref-18798)	01/27 01/26

(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (http://flrules.org/Gateway/reference.asp?No=Ref-20146) (http://flrules.org/Gateway/reference.asp?No=Ref-18799)	01/27 01/26
(6) No change.		

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 WAS APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS PUBLISHED IN FAR: August 4, 2026

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: RULE TITLE:

12C-1.051 Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-1.051, F.A.C. (Forms), is to update the annual forms; to adopt, by reference, revisions to forms F-1120, Florida Corporate Income/Franchise Tax Return, F-1120A, Florida Corporate Short Form Income Tax Return, F-1120N, Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2026, and F-2220, Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax, as amended or created by Chapter 2026-137, L.O.F., regarding amendments to ss. 220.03(1)(n) and (2)(c), F.S., updates the effective date of the Internal Revenue Code (I.R.C.) from January 1, 2025, to January 1, 2026, and removes the provisions rendered obsolete; creates s. 220.03(1)(n)2., F.S., to provide that amendments to sections 168(k), 174(a), 163(j), 274, and 179 of the I.R.C. of 1986, as amended by Pub. L. No. 119-21 (One Big Beautiful

Bill Act (OBBBA)), are included in the definition of "Internal Revenue Code," as amended and in effect by January 1, 2025; creates 220.03(1)(n)3., F.S., to provide that the amendments to sections 168(n) and 174A of the I.R.C. of 1986, as amended in OBBBA, are not included in the definition; amends s. 220.13(2), F.S., to exclude proposed provisions of ss. 220.13(1)(n) and (2)(c), F.S., as created in section 23 of the bill for purposes of determining a taxpayer's taxable income; and provides that the amendments made to ss. 220.03 and 220.13, F.S., by the bill operate retroactively to January 1, 2026.

SUMMARY: Draft amendment to four forms as amended by Chapter 2026-137, L.O.F., and to update these annual forms.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 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 to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

RULEMAKING AUTHORITY: 213.06(1), 220.183(4)(d), 220.1915(7), 220.196(4), 220.198(6), 220.1991(3), 220.51, 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.

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: Wednesday, October 21, 2026, 10:00 a.m.
PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

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 TEXT OF THE PROPOSED RULE IS:

12C-1.051 Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (3) No change.		
(4) F-1120A	Florida Corporate Short Form Income Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-20137) (http://www.flrules.org/Gateway/reference.asp?No=Ref-16280)	<u>12/26</u> <u>01/24</u>
(5) (a) F-1120	Florida Corporate Income/Franchise Tax Return (http://flrules.org/Gateway/reference.asp?No=Ref-20138) (http://flrules.org/Gateway/reference.asp?No=Ref-18772)	<u>01/27</u> <u>01/26</u>
(b) F-1120N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, <u>2026</u> 2025 (http://flrules.org/Gateway/reference.asp?No=Ref-20139) (http://flrules.org/Gateway/reference.asp?No=Ref-18773)	<u>01/27</u> <u>01/26</u>
(6) through (14) No change.		
(15) F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-20140)	<u>01/27</u> <u>02/25</u>

(http://www.flrules.org/Gateway/reference.asp?No=Ref 17794)	
(16) No change.	

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 WAS APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS PUBLISHED IN FAR: August 4, 2026

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NOS.:	RULE TITLES:
12C-3.0015	Affidavit - No Florida Estate Tax Due
12C-3.006	Information Confidential
12C-3.008	Public Use Forms
12C-3.010	Final Certificate and Nontaxable Certificate Mailing Procedure

PURPOSE AND EFFECT: The purpose of the proposed repeal of Rules 12C-3.0015, 12C-3.006, 12C-3.008, and 12C-3.010, F.A.C., is to remove rules regarding estate tax in Florida because there is no Florida state-level estate tax after December 31, 2004, and there is no affidavit requirement for any probate proceedings, including those commenced prior to July 1, 2023, effective July 1, 2023, as provided in section 1, Ch. 2023-207, L.O.F.

SUMMARY: The draft repeal of Chapter 12C-3, F.A.C., is to remove an obsolete rule chapter.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 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 to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

RULEMAKING AUTHORITY: 198.08, 198.32(2), 213.06(1) FS.

LAW IMPLEMENTED: 198.02, 198.03, 198.04, 198.05, 198.13, 198.15, 198.16, 198.18, 198.19, 198.26, 198.32, 198.37, 198.38, 198.39, 198.40, 213.053(1)(e), (2)(a), 213.235 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: Wednesday, October 21, 2026, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1221, Tallahassee, Florida

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 TEXT OF THE PROPOSED RULE IS:

12C-3.0015 Affidavit – No Florida Estate Tax Due.

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.05, 198.13, 198.26, 198.32 FS. History—New 12-13-94, Amended 1-22-01, 4-14-09, 1-25-12, 1-20-14, 1-1-24, Repealed.

12C-3.006 Information Confidential.

Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 213.053(1)(e), (2)(a) FS. History—New 2-19-72, Formerly 12C-3.06, Amended 8-25-94, 12-13-94, Repealed.

12C-3.008 Public Use Forms.

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.08, 198.13, 198.32(2), (3), FS. History—New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, 1-22-01, 5-4-03, 10-30-06, 11-6-07, 4-14-09, 6-28-10, 1-25-12, 1-20-14, 1-1-21, 1-1-24, Repealed.

12C-3.010 Final Certificate and Nontaxable Certificate Mailing Procedure.

Rulemaking Authority 198.08, 213.06(1) FS. Law Implemented 198.13, 198.19, 198.32(2) FS. History—New 6-7-78, Formerly 12C-3.10, Amended 1-11-93, 8-25-94, 12-13-94, 4-14-09, 1-20-14, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE:

The Governor and Cabinet

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

The Governor and Cabinet

DATE PROPOSED RULE WAS APPROVED BY AGENCY HEAD:

September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS PUBLISHED IN FAR:

August 4, 2026

DEPARTMENT OF REVENUE**Property Tax Oversight Program****RULE NOS.: RULE TITLES:**

12D-9.009 Role of Legal Counsel to the Board
12D-9.013 Organizational Meeting of the Value Adjustment Board
12D-9.015 Petition; Form and Filing Fee

PURPOSE AND EFFECT: The purpose of the proposed amendments is to align with changes to section 194.032, F.S., as amended in section 10 of Chapter 2025-208, L.O.F., and to update the method of providing contact information for the value adjustment board legal counsel to the Department.

SUMMARY: The proposed amendments to Rule 12D-9.009, F.A.C., updates the method for value adjustment board counsel to provide contact information to the Department, eliminating facsimile (FAX) as an included method. The proposed amendments to Rule 12D-9.013, F.A.C., eliminate provisions that the Department has determined to be unnecessary. The amendment also implements section 10 of Chapter 2025-208, L.O.F., and adds the provision for the VAB to ensure sufficiency of electronic equipment for hearings using electronic means hearings, and for counties to opt out of such hearings if their population is less than 75,000. The proposed

amendment to Rule 12D-9.015, F.A.C., eliminates provisions that the Department has determined to be unnecessary.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

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

RULEMAKING AUTHORITY: 194.011(5), 194.034(1), 195.027(1) FS.

LAW IMPLEMENTED: 193.155, 194.011, 194.015, 194.032, 194.034, 194.035, 194.036, 195.022, 196.151, 196.193, 197.2425, 286.0105, 286.011 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: October 21, 2026, 11:00 a.m.

PLACE: Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 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: Mike Cotton. 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: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE TEXT OF THE PROPOSED RULE IS:

12D-9.009 Role of Legal Counsel to the Board.

(1) No change.

(2) The board legal counsel shall, upon appointment, send his or her contact information, which shall include his or her name, mailing address, telephone number, fax number, and e-mail address, to the department by mail, fax or email to:

Department of Revenue

Property Tax Oversight Program

Attn.: Director

P.O. Box 3000

Tallahassee, FL 32315-3000

Fax Number: (850)488-9482

Email Address: VAB@floridarevenue.com.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.015 FS. History—New 3-30-10, Technical Change 1-29-26, Amended _____.

12D-9.013 Organizational Meeting of the Value Adjustment Board.

(1) The board shall annually hold one or more organizational meetings, at least one of which shall meet the requirements of this section. The board shall hold this organizational meeting prior to the holding of value adjustment board hearings. The board shall provide reasonable notice of each organizational meeting and such notice shall include the date, time, location, purpose of the meeting, and information required by Section 286.0105, F.S. At one organizational meeting the board shall:

(a) through (j) No change.

(k) 1. Ascertain that the board has electronic or other communication equipment, to allow petitioners to appear at hearings, that is adequate and functional for clear communication among participants and for creating hearing records required by law, and that petitioners can submit and transmit evidence to the board in a format that can be processed, viewed, printed, and archived; or Adopt or ratify by resolution any filing fee for petitions for that year, in an amount not to exceed \$15; and,

2. Alternatively, in any county having a population of less than 75,000, adopt a resolution or motion to opt out of providing hearings using electronic or other communication equipment, as provided by law; and

(l) No change.

(2) through (3) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 194.011, 194.013, 194.015, 194.032, 194.034, 194.035, 286.011, 286.0105 FS. History—New 3-30-10, Amended _____.

12D-9.015 Petition; Form and Filing Fee.

(1) through (6) No change.

(7) A person who files a petition may timely file an action in circuit court to preserve the right to proceed in circuit court. (Sections 193.155(8)(l), 194.036, 194.171(2), 194.181, 196.151, and 197.2425, F.S.) Filing Fees. By resolution of the value adjustment board, a petition must be accompanied by a filing fee to be paid to the board clerk in an amount determined by the board not to exceed \$15 for each separate parcel of property, real or personal covered by the petition and subject to appeal. The resolution may include arrangements for petitioners to pay filing fees by credit card.

(a) Other than fees required for late filed applications under Sections 193.155(8)(j) and 196.011(9), F.S., only a single filing fee may be charged to any particular parcel of real property or tangible personal property account, despite the existence of multiple issues or hearings pertaining to such units, parcels, or accounts.

(b) No filing fee shall be required with respect to an appeal from the disapproval of a timely filed application for homestead exemption or from the denial of a tax deferral.

(c) For single joint petitions filed pursuant to Section 194.011(3)(c), (f), or (g), F.S., a single filing fee is to be charged. Such fee must be calculated as the cost of the time required for the special magistrate to hear the joint petition and may not exceed \$5 per unit, parcel, or account, in addition to any filing fee for the petition. Said fee is to be proportionately paid by affected property owners.

(d) The value adjustment board or its designee shall waive the filing fee with respect to a petition filed by a taxpayer who demonstrates at the time of the filing by submitting with the petition documentation issued by the Department of Children and Families that the petitioner is currently an eligible recipient of temporary assistance under Chapter 414, F.S.

(e) All filing fees shall be paid to the board clerk at the time of filing. Any petition not accompanied by the required filing fee will be deemed incomplete.

(8) through (13) No change.

(14) Late Filed Petitions.

(a) through (e) No change.

(f) A person who files a petition may timely file an action in circuit court to preserve the right to proceed in circuit court. (Sections 193.155(8)(l), 194.036, 194.171(2) and 196.151, F.S.).

(15) through (18) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1) FS. Law Implemented 193.155, 194.011, 194.013, 194.032, 194.034, 194.036, 195.022, 196.151, 196.193, 197.2425 FS. History—New 3-30-10, Amended 11-1-12, 6-14-16, 3-13-17, 9-19-17, 6-13-22, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE WAS APPROVED BY AGENCY HEAD: September 29, 2026
 DATE NOTICE OF RULE DEVELOPMENT WAS PUBLISHED IN FAR: May 12, 2026

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: 12D-17.004
 RULE TITLE: Taxing Authority's Certification of Compliance; Notification by Department

PURPOSE AND EFFECT: Section 200.065(5)(a), F.S., as amended by section 2 of Chapter 2026-240, L.O.F. (SB 4-F), revises the calculation for determining the maximum millage rate. The purpose of the proposed amendment to Rule 12D-17.004, F.A.C., is to align language regarding the maximum millage levy calculation final disclosure form with the statutory change.

SUMMARY: The purpose of the draft amendment to Rule 12D-17.004, F.A.C., is to align language regarding the maximum millage levy calculation final disclosure form with the statutory change.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

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

RULEMAKING AUTHORITY: 195.027(1), 218.26(1) FS.

LAW IMPLEMENTED: 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63 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: October 21, 2026, 10:00 a.m.

PLACE: Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 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: Mike Cotton at (850)617-8870. 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: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com

THE TEXT OF THE PROPOSED RULE IS:

12D-17.004 Taxing Authority's Certification of Compliance; Notification by Department.

(1) No change.

(2)(a) For taxing authorities other than school districts, the certification of compliance must be made by filing the following items with the Department:

1. through 11. No change.

12. Form DR-420MM, Maximum Millage Levy Calculation – Final Disclosure, including the maximum millage rates ~~authorized calculated~~ pursuant to Section 200.065(5), F.S., ~~together with values and calculations on which the maximum millage rates are based.~~

13. through 15. No change.

(b) No change.

(3) through (5) No change.

Rulemaking Authority 195.027(1), 218.26(1) FS. Law Implemented 195.002, 200.001, 200.065, 200.068, 218.21, 218.23, 218.63 FS. History—New 6-20-91, Amended 12-25-96, 12-31-98, 11-1-12, 6-13-22, 3-27-25, 2-26-26, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

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

DATE PROPOSED RULE WAS APPROVED BY AGENCY HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS PUBLISHED IN FAR: July 31, 2026

DEPARTMENT OF REVENUE**Property Tax Oversight Program****RULE NOS.: RULE TITLES:**

12D-19.001	Definitions
12D-19.002	Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified Florida Collector, and Certified Florida Collector Assistant Program
12D-19.003	Qualifications
12D-19.004	Approval of Courses
12D-19.005	Department Sponsored Courses
12D-19.007	Fees and Tuition
12D-19.008	Certification
12D-19.009	Recertification

PURPOSE AND EFFECT: The purpose of this rulemaking is to align rules to current certification processes, update existing procedures and remove acronyms to improve clarity.

SUMMARY: The purpose of the proposed amendment to Rule 12D-19.001, F.A.C., is to update the definition of State Associations to include the combined Property Appraisers' Association of Florida. The purpose of the proposed amendments to Rule 12D-19.002, F.A.C., is to remove acronyms associated with the current certification programs. The purpose of the proposed amendments to Rule 12D-19.003, F.A.C., is to add the applicant must be a current governmental employee to qualify for certification, to clarify the attendance policy for courses provided by the Department and courses sponsored by the Department, and to include the process by which an applicant can challenge an exam. The purpose of the proposed amendments to Rule 12D-19.004, F.A.C., is to replace the acronyms with the full name of the certification and to clarify how the course requestor must provide information to the attendee so they may receive credit to qualify for certification. The purpose of the proposed amendments to Rule 12D-19.005, F.A.C., is to move refund information to the rule titled Fees and Tuition and to provide instruction for completion of online courses. The purpose of the proposed amendments to Rule 12D-19.007, F.A.C., is to update course tuition information to reflect the state fiscal year rather than the county fiscal year and to add the conditions and requirements for applying for a course refund. The purpose of the proposed amendments to Rule 12D-19.008, F.A.C., is to clarify how a certificate will be delivered to an approved applicant and to remove the certification initials from the certification pin. The purpose of the proposed amendments to Rule 12D-19.009, F.A.C., is to update the recertification process to remove county in-office recertification procedures, to remove inapplicable language regarding challenges to recertification exams, and to clarify the type of documentation maintained by the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

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

RULEMAKING AUTHORITY: 195.002(2), 195.027(1) FS.

LAW IMPLEMENTED: 145.10, 145.11, 195.002, 195.087(4) 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: October 21, 2026, 10:00 a.m.

PLACE: Room 1220, Building 2, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 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: Mike Cotton at (850)617-8870. 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: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE TEXT OF THE PROPOSED RULE IS:

12D-19.001 Definitions.

The following definitions apply to this chapter:

(1) through (6) No change.

(7) State Associations: The Property Appraisers'

Association of Florida, Inc., ~~Florida Association of Property Appraisers, Inc.,~~ and Florida Tax Collectors, Inc.

(8) through (12) No change.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History—New 4-2-81, Formerly 12-9.01, Amended 4-11-89, 12-30-97, 10-26-21, Formerly 12-9.001, Amended

12D-19.002 Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified Florida Collector, and Certified Florida Collector Assistant Program.

(1) A Certified Florida Appraiser, Certified Florida Evaluator, Certified Cadastralist of Florida, Certified Florida Collector, and Certified Florida Collector Assistant program is established and administrated by the Department.

~~(2) The five certifications are:~~

~~(a) Certified Florida Appraiser (CFA).~~

~~(b) Certified Florida Evaluator (CFE).~~

~~(c) Certified Cadastralist of Florida (CCF).~~

~~(d) Certified Florida Collector (CFC).~~

~~(e) Certified Florida Collector Assistant (CFCA).~~

~~(3)(a)~~ The Certified Florida Appraiser CFA certification is reserved solely for elected or appointed Florida property appraisers.

(b) The Certified Florida Evaluator CFE certification is available to employees of Florida county property appraisers and the Department.

(c) The Certified Cadastralist of Florida CCF certification is available to property appraisers and employees of Florida county property appraisers and the Department.

(d) The Certified Florida Collector CFC certification is reserved solely for elected or appointed Florida tax collectors.

(e) The Certified Florida Collector Assistant CFCA certification is available to employees of Florida county tax collectors and the Department.

~~(2)(4)~~ The Department will publish an informational ~~booklet or~~ guide about the program presenting these rules, applicable forms, and the registration and payment process. This guide is available on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(5) through (9) renumbered (3) through (7) No change.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History—New 4-2-81, Formerly 12-9.02, Amended 4-11-89, 12-19-89, 12-30-97, 4-5-16, 10-26-21, Formerly 12-9.002, Amended

12D-19.003 Qualifications.

(1) To qualify for any of the certifications, an applicant must currently hold a position in and have at least 2 years of

governmental employment experience in a Florida property appraiser's office, a Florida tax collector's office, or with the Department. To qualify for the special qualification salary as provided in Sections 145.10 and 145.11, F.S., officials must meet all certification requirements set forth in these rules within 4 years after taking office. A person who is a Certified Florida Evaluator or a Certified Florida Collector Assistant upon being appointed or elected to office will be recognized as a Certified Florida Appraiser or Certified Florida Collector upon taking office.

(2) through (5) No change.

(6) To receive credit for the education requirements, applicants must meet the course provider's attendance policy be present in the classroom during all instructional hours and pass the required examination. Attendance in an online course qualifies as presence in the classroom.

~~(a) To receive full course credit for certification courses provided by the Department, applicants must be present in the classroom during 90% of instructional hours and pass the required examination. An applicant who wishes to qualify for an initial certification may challenge an examination and receive credit for the instructional course hours without taking the course provided the applicant passes the examination as determined by the course provider. A passing grade on course examinations provided by the Department is a grade of 70% or better. All questions are weighed equally. The applicant must provide documentation of passing the examination in the form of a certificate of completion or other documentation from the course provider.~~

~~(b) Successful completion of multiple offerings of the same course will be credited once toward initial certification. An applicant who wishes to challenge an examination must contact the course provider to arrange scheduling. An applicant who wishes to challenge an examination for a course provided by the Department must submit a written request to PTOTraining@floridarevenue.com at least 30 days prior to the start of the course.~~

(c) An applicant who fails an examination administered by the Department must take a re-examination within 90 days of the failed examination. An applicant who does not take or pass the re-examination within the 90-day period will be required to retake the course.

(7)(a) An applicant who wishes to qualify for an initial certification may challenge an examination and receive credit for the instructional course hours without taking the course provided the applicant passes the examination as determined by the course provider. A passing grade on course examinations provided by the Department is a grade of 70% or better. All questions are weighted equally. The applicant must provide documentation of passing the examination in the form of a certificate of completion or other documentation from the

course provider.

(b) An applicant who wishes to challenge an examination must contact the course provider to arrange scheduling. An applicant who wishes to challenge an examination for a course provided by the Department must submit a written request to PTOTraining@floridarevenue.com.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History—New 4-2-81, Formerly 12-9.03, Amended 4-11-89, 12-19-89, 12-30-97, 1-2-01, 10-26-21, Formerly 12-9.003, Amended _____.

12D-19.004 Approval of Courses.

(1) Any course approved for credit towards certification, recertification, or reinstatement must be approved by the Department through one of the two methods provided in paragraphs (a) and (b) before the course is taken for credit. The courses must impart expertise in one of the following areas, as it relates to the professional designation of the requesting individual: professionally accepted appraisal practices, appropriate appraisal methodologies, cadastral mapping, tax administration, assessment, or collection in Florida. To be approved as a course for initial certification, the course must contain a monitored examination.

(a) No change.

(b) Any course not found in the Department's list of approved courses will be approved for certification, recertification or reinstatement on a case-by-case basis by the Department's training staff. Approval is contingent upon documentation showing the proposed course imparts expertise as it relates to the professional designation of the requesting individual in one of the areas in subsection (1).

1. For Certified Florida Appraiser CFA certifications, continuing education courses must address topics within the following areas as they relate specifically to the functions of property appraisers:

a. through g. No change.

2. For Certified Florida Collector CFC certifications, continuing education courses must address topics within the following areas as they relate specifically to the functions of tax collectors:

a. through h. No change.

(2)(a) To obtain approval for a course, a completed Application for Approval of a Course or Continuing Education Credit Hours (form Form DR-4002, incorporated by reference in Rule 12D-16.002, F.A.C.) must be submitted to the Department at least 20 days before the course start date. The application must include a detailed written description of the proposed course including course content, an agenda if available, number of hours of instruction and instructor's qualifications.

(b) The agenda or course description submitted must show

quantifiable subject matter. Starting and ending times must be listed for each topic to be assigned hours, and include break and meal times. To be approved as a course for initial certification, the course must contain a monitored examination. Education Continuing education hours are awarded based on an hour per 50 minutes of classroom time. Attendance is documented by the course provider.

(c) No change.

(d) The requestor must provide documentation of course completion to each attendee and include the attendee's full name, the approved course name and number, and total number of hours attended.

~~(e)(4)~~ No change.

Rulemaking Authority 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History—New 10-26-21, Formerly 12-9.0031, Amended _____.

12D-19.005 Department Sponsored Courses.

(1) No change.

(2)(a) After the Department announces a course, registration is open as space is available. The registration deadline will be included in the announcement. The registration period closes 15 business days before the course start date for courses in which course materials must be ordered in advance by the Department. The registration period closes 5 business days before the course start date for all other Department sponsored courses. Registrations are timely if made online or received by the Department on or before the close date. Course registrations cannot be accepted after the date the registration period closes.

(b) No change.

(c) Participants are encouraged to register as early as possible. Classes are filled on a first come, first serve basis, once the registration and payment are received. ~~Participants registering less than two weeks before the course start date may inquire whether space is available by contacting Property Tax Oversight Program Certification and Training by email at PTOTraining@floridarevenue.com or by calling (850)717-6570. Student substitutions requested in writing may will be accepted up to one week before the class.~~

(d) No change.

(3) No change.

~~(4) Portions of application, certification, and registration fees will be refunded upon a determination by the Department that the State is not entitled to the fees, or that only a portion of the resources have been expended in the processing of the application, certification, or registration. The Department will not issue a credit instead of a refund. To apply for a refund, the registrant must submit a completed Form DFS-AA 4, State of Florida, Department of Financial Services, Application for Refund (incorporated by reference in Rule 69I 44.020, F.A.C.),~~

and proof of payment to:

~~PTOTraining@floridarevenue.com or Florida Department of Revenue~~

~~Property Tax Oversight
Certification and Training
PO Box 3294~~

~~Tallahassee, Florida 32315-3294.~~

~~Form _____ DFS-AA-4 _____ is _____ available _____ at
https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.~~

~~(4)(5) No change.~~

(5) Online courses provided by the Department must be completed within 90 days of registering for the course. Online courses include on-demand self-study courses. To request an extension of an additional 30 days, send an email request to PTOTraining for approval. If the time period expires, the applicant must reregister and pay for the course.

Rulemaking Authority 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History—New 10-26-21, Formerly 12-9.0032, Amended _____.

12D-19.007 Fees and Tuition.

(1) No change.

(2) The Department will determine the cost of course tuition annually to ensure the Certification Program Trust Fund has sufficient funds to pay for program expenses. The Department will provide course tuition information by March 1 for the next ~~state county~~ fiscal year (~~July October~~ 1 through ~~June September~~ 30) on the Department's Certification and Training webpage https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

(3) No change.

(4) No change.

(5) Portions of application, certification, and registration fees will be refunded upon a determination by the Department that the State is not entitled to the fees, or that only a portion of the resources have been expended in the processing of the application, certification, or registration. The Department will not issue a credit instead of a refund. Fees may be transferred to another registration, application, or certification by contacting PTOTraining@floridarevenue.com. To apply for a refund, the registrant must submit a completed form DFS-AA-4, State of Florida, Department of Financial Services, Application for Refund (incorporated by reference in Rule 69I-44.020, F.A.C.), and proof of payment to:

PTOTraining@floridarevenue.com or
Florida Department of Revenue
Property Tax Oversight
Certification and Training
PO Box 3294

Tallahassee, Florida 32315-3294.

Form _____ DFS-AA-4 _____ is _____ available _____ at
https://floridarevenue.com/property/Pages/Cofficial_Training.aspx.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002, 195.087(4) FS. History—New 4-11-89, Amended 12-19-89, 10-30-91, 12-30-97, 10-26-21, Formerly 12-9.0055, Amended _____.

12D-19.008 Certification.

(1) through (2) No change.

(3) After a committee approves a certification of an applicant, the Department will send ~~mail~~ such person a certificate of accomplishment and membership card in a format prescribed by the Department. In addition, each professional designee will be issued a certification pin ~~composed of the Great Seal of the State of Florida, with certification wording and the initials of the designation on the periphery of the state seal.~~

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History—New 4-2-81, Formerly 12-9.06, Amended 4-11-89, 12-30-97, 10-26-21, Formerly 12-9.006, Amended _____.

12D-19.009 Recertification.

(1)(a) No change.

(b) To be recertified, Certified Florida Evaluators, Certified Cadastralists of Florida, and Certified Florida Collector Assistants must certify their governmental employment each calendar year and pay a recertification fee, as specified in paragraph 12D-19.007(1)(b), F.A.C. ~~At the discretion of each official, professional designees employed by such official may be required to maintain recertification by completing a designated number of continuing education hours.~~

(c) Professional designees applying for recertification must submit a completed Application for Florida Professional Certification (~~form Form~~ DR-4001, incorporated by reference in Rule 12D-16.002, F.A.C.) to the Department. Certification automatically expires if recertification as set forth in this rule is not maintained timely.

(2) No change.

~~(3) An applicant for recertification may not challenge a course examination.~~

~~(3)(4) No change.~~

(5) through (8) renumbered as (4) through (7) No change.

~~(8)(9)~~ The Department shall maintain records of approved courses, attendance at Department sponsored courses, approval dates, hours of courses, recertification completion documents, and all other information, for the purpose of maintaining current records on all professional designees' continuing education status.

Rulemaking Authority 195.002(2), 195.027(1) FS. Law Implemented 145.10, 145.11, 195.002 FS. History—New 4-2-81, Formerly 12-9.07, Amended 4-11-89, 12-30-97, 10-26-21, Formerly 12-9.007, Amended

NAME OF PERSON ORIGINATING PROPOSED RULE:
Mike Cotton

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

DATE PROPOSED RULE WAS APPROVED BY AGENCY
HEAD: September 29, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS
PUBLISHED IN FAR: May 26, 2026

DEPARTMENT OF HEALTH

Board of Nursing

RULE NOS.: RULE TITLES:

64B9-3.002 Qualifications for Examination

64B9-3.008 Licensure by Endorsement

PURPOSE AND EFFECT: The Board proposes the rule amendment to include the new grading scale for the Test of English as a Foreign Language Examination and amend the process for application for multi-state license by examination and endorsement.

SUMMARY: The amendment removes passing scores for outdated versions of the TOEFL examination and includes minimum passing requirements for those taking the score after a January 21, 2026 alteration of the grading scale. The applications incorporated in these rules are also being amended to consolidate the pathways for application for single- and multi-state licenses and make other minor changes. The English proficiency exam offered by PTE is being added.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 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 to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

RULEMAKING AUTHORITY: 456.013, 464.006 FS.

LAW IMPLEMENTED: 456.013, 456.0135, 464.019(3), 456.0195(3), 456.0635, 464.008, 464.0095 Art. III, 464.014 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: Laura Jensen, Executive Director, Board of Nursing, 4052 Bald Cypress Way, Bin #C02, Tallahassee, Florida 32399; (850)245-4125 MQA.Nursing@flhealth.gov.

THE TEXT OF THE PROPOSED RULE IS:

64B9-3.002 Qualifications for Examination.

An applicant seeking certification to take the licensure examination shall submit a completed Nursing Licensure by Examination Application, form number DH-MQA 1094, 6/2026 04/24, hereby incorporated by reference, and may be obtained from

<https://flrules.org/Gateway/reference.asp?No=Ref-20226>

~~<https://www.flrules.org/Gateway/reference.asp?No=Ref-17172>~~, or Nursing Licensure by Re-Examination Application,

form number DH-MQA 1120, 6/2026 04/24, hereby incorporated by reference, and may be obtained from <https://flrules.org/Gateway/reference.asp?No=Ref-20228>

~~<http://www.flrules.org/Gateway/reference.asp?No=Ref-17173>~~, demonstrating that he or she meets the qualifications prescribed

by the Nurse Practice Act, Chapter 464, F.S. These forms are also available from the Board's website: <http://floridasnursing.gov>. The demonstration shall include:

(1) through (3) No change.

(4) If the applicant is a graduate of a foreign prelicensure education program not taught in English, or if English is not the applicant's native language, successful completion of one of the following:

(a) For tests taken prior to January 21, 2026, a minimum score of 540 on the paper version; 207 on the computerized version or 76; for tests taken on or after January 21, 2026, a minimum overall score of 4.5 with a minimum of 4.5 out of 6 on the speaking section on the internet-based version, on the Test of English as a Foreign Language (TOEFL) Examination;

(b) No change.

(c) A minimum score of 6.5 overall with a 7.0 on the spoken portion of the academic version of International English Language Testing System (IELTS); ~~or~~

(d) A minimum score of 300 on the Occupational English Test (OET); or

(e) A minimum overall score of 55 on the PTE Academic examination.

Rulemaking Authority 456.013, 464.006 FS. Law Implemented 456.013, 456.0135, 464.0195(3), 456.0635, 464.008, 464.0095, art.III(3)(d), 464.014 FS. History—New 4-27-80, Amended 3-16-81, 8-2-81, 7-11-83, Formerly 21O-8.21, Amended 3-3-87, 12-8-87, 6-8-88, Formerly 21O-8.021, Amended 1-30-94, Formerly 61F7-3.002, Amended 9-25-96, Formerly 59S-3.002, Amended 7-27-98, 4-19-00, 5-8-01, 9-23-03, 1-29-07, 11-22-07, 12-7-10, 6-13-17, 1-19-18, 3-3-19, 1-2-20, 8-17-20, 10-14-20, 1-4-21, 9-29-22, 7-26-23, 11-12-24, ____.

64B9-3.008 Licensure by Endorsement.

(1) An applicant for licensure by endorsement shall submit a completed Board of Nursing Mobile Opportunity by Interstate Licensure Endorsement (MOBILE), DH-MQA-5102 (Revised ~~6/2026~~ 8/2025), incorporated herein by reference, and may be obtained from

<http://flrules.org/Gateway/reference.asp?No=Ref-20234>

~~<https://flrules.org/Gateway/reference.asp?No=Ref-18744>~~, or

from the Board office or on the Board's website: <http://www.FloridasNursing.gov> and verification of licensure forms from the original state or territory in which licensure was obtained and from a state or territory in which the applicant holds an active license, and pay the required fee.

(2) No change.

Rulemaking Authority 464.006, 456.0145(2), (5) FS. Law Implemented 456.013, 456.0145, 456.0635(2), 464.009, 464.0095 Art. III (3)(d) FS. History—New 4-27-80, Amended 7-12-81, 7-11-83, 7-3-84, Formerly 21O-8.26, Amended 3-3-87, 12-8-87, 8-3-89, 11-19-91, Formerly 21O-8.026, Amended 9-7-93, Formerly 61F7-3.008, Amended 1-1-96, Formerly 59S-3.008, Amended 2-18-98, 5-8-01, 9-23-03, 5-3-16, 10-9-16, 1-19-18, 3-3-19, 1-2-20, 10-14-20, 9-29-22, 11-12-24, 10-2-25, 1-12-26, 4-13-26, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Board of Nursing.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Nursing.

DATE PROPOSED RULE WAS APPROVED BY AGENCY HEAD: August 7, 2026

DATE NOTICE OF RULE DEVELOPMENT WAS PUBLISHED IN FAR: September 22, 2026

DEPARTMENT OF HEALTH

Board of Nursing

RULE NO.: RULE TITLE:

64B9-15.0035 Certification by Endorsement

PURPOSE AND EFFECT: The Board proposes the rule amendment to incorporate the most recent version of the application.

SUMMARY: The application incorporated in this rule is being amended to consolidate the pathways for application for single- and multi-state licenses and make other minor changes.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 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 to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days after publication of this notice.

RULEMAKING AUTHORITY: 456.013(1), 456.0145(5), 464.202, 464.203 FS.

LAW IMPLEMENTED: 456.0635, 456.0145, 464.203 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: Laura Jensen, Executive Director, Board of Nursing, 4052 Bald Cypress Way, Bin #C02, Tallahassee, Florida 32399; (850)245-4125
MQA.Nursing@flhealth.gov.

THE TEXT OF THE PROPOSED RULE IS:

64B9-15.0035 Certification by Endorsement.

An applicant for licensure by endorsement pursuant to section 456.0145(2), F.S., shall submit as part of his or her application DH-MQA-5102 (Revised ~~6/2026~~ ~~8/2025~~), Board of Nursing Mobile Opportunity by Interstate Licensure Endorsement (MOBILE), which is incorporated herein by reference, and which may be obtained from <https://flrules.org/gateway/reference.asp?No=Ref-20227> ~~<https://flrules.org/Gateway/reference.asp?No=Ref-18679>~~, from the Board office or at: <http://www.FloridasNursing.gov>. Applicants for licensure shall meet and comply with all requirements in Section 456.0145(2), F.S.
Rulemaking Authority 456.013(1), 456.0145(5), 464.202, 464.203 FS. Law Implemented 456.0635, 456.0145, 464.203 FS History—New 2-16-17, Amended 10-28-18, 6-3-19, 10-14-20, 11-13-24, 10-2-25, 1-12-26,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Board of Nursing
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Nursing
DATE PROPOSED RULE WAS APPROVED BY AGENCY HEAD: August 7, 2026
DATE NOTICE OF RULE DEVELOPMENT WAS PUBLISHED IN FAR: September 22, 2026

Section III

Notice of Changes, Corrections and Withdrawals

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Florida Condominiums, Timeshares and Mobile Homes

RULE NO.: RULE TITLE:
61B-76.005 Reserves

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule, as noticed in Vol. 52 No. 110, June 8, 2026, issue of the Florida Administrative Register has been withdrawn.

DEPARTMENT OF HEALTH

Division of Disease Control

RULE NO.: RULE TITLE:
64D-3.046 Immunization Requirements: Public and Nonpublic Schools, Grades Preschool, Kindergarten Through 12, and Adult Education Classes
NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with section 120.54(3)(d)1., F.S., published in Vol. 52 No. 164, August 24, 2026, issue of the Florida Administrative Register.

64D-3.046 Immunization Requirements: Public and Nonpublic Schools, Grades Preschool, Kindergarten Through 12, and Adult Education Classes.

- (1) No change.
- (2) Immunization and Documentation Requirements for School Entry/Attendance:
 - (a) A student may attend a public or non-public school, grades preschool through 12 or an adult education class if younger than 21, if prior to admittance, attendance or transfer, they present one of the following for inspection for validity by an authorized school official:

1. No change
2. DH8033-DCHP-08/2026, Religious Exemption from Immunization (eff. 08/2026), incorporated by reference, available at <https://flrules.org/Gateway/reference.asp?No=Ref-20006> or at DOH CHDs, must be signed by the local county health department medical director or their designee.

- (b) Specific immunization requirements by grade which must be documented prior to admittance, attendance or any other initial entrance are detailed in the Immunization Guidelines—Florida Schools, Child Care Facilities and Family Day Care Homes 2026, DH8032-DCHP-08/2026 (Eff: August 2026), incorporated by reference and available at: <https://flrules.org/Gateway/reference.asp?No=Ref-20016>.

1. through 3. No change
 - (3) through (8) No change.
- Rulemaking Authority 381.003(1), (2), 381.005(3), 1003.22 FS. Law Implemented 381.003(1), 381.005(1)(i), 1003.22 FS. History—New 11-20-06, Amended 7-15-07, 7-28-08, 12-29-10, 12-29-11, 4-2-13,_____.*

The following change is being made to DH8033-DCHP-08/2026, Religious Exemption from Immunization (eff. 08/2026): strike the following language from each translation: I am the parent or legal guardian of the above-named child. Immunizations are in conflict with my religious tenets or practices, ~~which may include a sincerely held moral or ethical belief.~~

The following changes are being made to Immunization Guidelines—Florida Schools, Child Care Facilities and Family Day Care Homes 2026, DH8032-DCHP-08/2026 (Eff: August 2026):

- Section VI. Religious Exemption from Immunization (DH8033-DCHP-08/2026)
- A. Request for Religious Exemption

2. The DH8033-DCHP-08/2026 is issued ONLY by county health departments and ONLY for a child who is not immunized because of his/her family's religious tenets or practices, ~~which includes a sincerely held moral or ethical belief.~~

Further technical changes are also being made to the Immunization Guidelines to update the page numbers in the Table of Contents, for consistent use of the terms "child care" and "day care" as opposed to "childcare" and "daycare," to delete a duplicate "Seventh" under Section VII.A.1.c., and to correct the phrase "up to date" from "up-to-date" under Section IX.B.2.b.

DEPARTMENT OF FINANCIAL SERVICES

Division of Funeral, Cemetery, and Consumer Services

RULE NOS.: RULE TITLES:

69K-24.020	Licensure of Removal Services
69K-24.030	Licensure of Refrigeration Services
69K-24.040	Licensure of Centralized Embalming Facilities

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 52 No. 114, June 12, 2026, issue of the Florida Administrative Register.

69K-24.020 Removal Services Licensure and Renewal.

(1) No change.

(2) To apply for removal services licensure, an applicant shall submit to the Department the following:

(a) The Application for Removal ~~Services~~ Service Licensure, Form DFS-N1-1759, effective 07/26 MM/YY, which is hereby incorporated by reference and available on the Department's website at <https://www.myfloridacfo.com/Division/funeralcemetery> or <http://flrules.org/Gateway/reference.asp?No=Ref-19672>. The application must be completed and signed within 30 days prior to receipt by the Department and submitted in accordance with the instructions therein;

(b) through (e) No change.

(3) through (4) No change.

(5) To renew a removal services license, the licensee must register and login through the FACS-DICE system, located at https://facs.fldfs.com/public/pb_index.asp. The licensee must submit a renewal application and fees through the FACS-DICE system between September 1 and November 29 of every even-numbered year, including:

(a) The Application for Removal Services Licensure Renewal, Form DFS-N1-1780, effective 07/26 MM/YY, which is hereby incorporated by reference and available on the Department's website at https://facs.fldfs.com/public/pb_index.asp or

<http://flrules.org/Gateway/reference.asp?No=Ref-19673>;

(b) through (e) No change.

(6) No change.

Rulemaking Authority 497.103, 497.140, 497.141, 497.142, 497.146, 497.149, 497.161, 497.385 FS. Law Implemented 120.60, 497.140, 497.141, 497.142, 497.146, 497.149, 497.161, 497.385 FS. History—New 5-21-95, Amended 9-18-95, 9-17-97, 2-16-98, Formerly 61G8-24.020, Amended 5-19-09.

The following changes were made to Form DFS-N1-1759, Application for Removal Service Licensure:

The title is amended to Application for Removal Services Licensure.

Page 1, Footer: Added effective date of 07/26.

The following changes were made to Form DFS-N1-1780, Application for Removal Services Licensure Renewal:

Page 1, Footer: Added effective date of 07/26.

69K-24.030 Refrigeration Services Licensure and Renewal.

(1) No change.

(2) To apply for refrigeration services licensure, an applicant shall submit to the Department the following:

(a) The Application for Refrigeration ~~Services Facility~~ Licensure, Form DFS-N1-1758, effective 07/26 MM/YY, which is hereby incorporated by reference and available on the Department's website at <https://www.myfloridacfo.com/Division/funeralcemetery> or <http://flrules.org/Gateway/reference.asp?No=Ref-19671>. The application must be completed and signed within 30 days prior to receipt by the Department and submitted in accordance with the instructions therein;

(b) through (e) No change.

(3) through (4) No change.

(5) To renew a refrigeration services license, the licensee must register and login through the FACS-DICE system, located at https://facs.fldfs.com/public/pb_index.asp. The licensee must submit a renewal application and fees through the FACS-DICE system between September 1 and November 29 of every odd-numbered year, including:

(a) The Application for Refrigeration ~~Services Facility~~ Licensure Renewal, Form DFS-N1-1786, effective 07/26 MM/YY, which is hereby incorporated by reference and available on the Department's website at <https://www.myfloridacfo.com/Division/funeralcemetery> or <http://flrules.org/Gateway/reference.asp?No=Ref-19675>;

(b) through (e) No change.

(6) No change.

Rulemaking Authority 497.103, 497.140, 497.141, 497.142, 497.146, 497.149, 497.161, 497.385 FS. Law Implemented 120.60, 497.140, 497.141, 497.142, 497.146, 497.149, 497.161, 497.385 FS. History—New 5-21-95, Amended 9-17-97, 8-10-98, Formerly 61G8-24.030, Amended 5-19-09.

The following changes were made to Form DFS-N1-1758, Application for Refrigeration Facility Licensure:
The title is amended to Application for Refrigeration Services Licensure.

Page 1, Footer: Added effective date of 07/26.

The following changes were made to Form DFS-N1-1786, Application for Refrigeration Facility Licensure Renewal:
The title is amended to Application for Refrigeration Services Licensure Renewal.

Page 1, Footer: Added effective date of 07/26.

69K-24.040 Licensure of Centralized Embalming Facility Licensure and Renewal Facilities.

(1) No change.

(2) To apply for centralized embalming facility licensure, an applicant shall submit to the Department the following:

(a) The Application for Centralized Embalming Facility Licensure, Form DFS-N1-1756, effective 07/26 MM/YY, which is hereby incorporated by reference and available on the Department's website at <https://www.myfloridacfo.com/Division/funeralcemetery> or <http://flrules.org/Gateway/reference.asp?No=Ref-19670>. The application must be completed and signed within 30 days prior to receipt by the Department and submitted in accordance with the instructions therein;

(b) through (e) No change.

(3) through (4) No change.

(5) To renew a centralized embalming facility license, the licensee must register and login through the FACS-DICE system, located at https://facs.fldfs.com/public/pb_index.asp. The licensee must submit a renewal application and fees through the FACS-DICE system between September 1 and November 29 of every even-numbered year, including:

(a) The Application for Centralized Embalming Facility Licensure Renewal, Form DFS-N1-1785, effective 07/26 MM/YY, which is hereby incorporated by reference and available on the Department's website at <https://www.myfloridacfo.com/Division/funeralcemetery> or <http://flrules.org/Gateway/reference.asp?No=Ref-19674>;

(b) through (e) No change.

(6) through (7) No change.

Rulemaking Authority 497.103, 497.140, 497.141, 497.142, 497.146, 497.147, 497.161, 497.385 FS. Law Implemented 120.60, 467.140, 497.141, 497.142, 497.146, 497.146, 497.161, 497.385 FS. History—New 7-14-99, Formerly 61G8-24.040, Amended 5-19-09, 12-13-09.

The following changes were made to Form DFS-N1-1756, Application for Centralized Embalming Facility Licensure:

Page 1, Footer: Added effective date of 07/26.

The following changes were made to Form DFS-N1-1785, Application for Centralized Embalming Facility Licensure Renewal:

Page 1, Footer: Added effective date of 07/26.

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 LAW ENFORCEMENT
Criminal Justice Standards and Training Commission

RULE NO.: RULE TITLE:

11B-35.009 Exemption from Basic Recruit Training

NOTICE OF PETITION FOR VARIANCE OR WAIVER

NOTICE IS HEREBY GIVEN that on September 24, 2026, the Florida Department of Law Enforcement, received a petition for a permanent waiver of subsection 11B-35.009(10), F.A.C., from Michael A. Perl.

Petitioner is seeking a permanent waiver of subsection 11B-35.009(10) and wishes to waive that portion of the rule that states: "Individuals, who have qualified for an exemption from a Commission-approved Basic Recruit Training Program, pursuant to this rule section, shall become employed and certified as an officer within four years from the earlier of the beginning date of the required proficiency demonstration as entered on the Training Report form CJSTC-67 or the beginning date of the Special Operations Forces Training Program."

A copy of the Petition may be obtained by contacting: Agency Clerk, Florida Department of Law Enforcement, P.O. Box 1489 Tallahassee, FL, 32302 or by telephone at (850)410-7676.

WATER MANAGEMENT DISTRICTS

Southwest Florida Water Management District

RULE NO.: RULE TITLE:

40D-22.201 Year-Round Water Conservation Measures

NOTICE OF DISPOSITION FOR VARIANCE OR WAIVER

NOTICE IS HEREBY GIVEN that on September 29, 2026, the Southwest Florida Water Management District, has denied a petition for variance.

Petitioner's Name: Brookside Villas Property Owners Association, Inc.

Date Petition Filed: July 1, 2026

Rule No.: 40D-22.201

Nature of the rule for which variance or waiver was sought: Lawn and Landscape Irrigation

Date Petition Published in the Florida Administrative Register: July 9, 2026

General Basis for Agency Decision: Petitioner failed to respond to District requests for additional information. Petitioner has not demonstrated that a variance or waiver from District rules is appropriate.

A copy of the Order may be obtained by contacting: Camille Mourant, 7601 US Highway 301, Tampa, Florida 33637, 1(813)438-4906, water.variances@watermatters.org. Any interested person or other agency may submit written comments within 14 days after the publication of this notice. (S101934)

DEPARTMENT OF MANAGEMENT SERVICES

Facilities Management

RULE NO.: RULE TITLE:

60H-1.017 Turnkey Lease

NOTICE OF DISPOSITION FOR VARIANCE OR WAIVER
NOTICE IS HEREBY GIVEN that on September 28, 2026, the Department of Management Services, issued an Order in response to a Petition for Waiver of paragraph 60H-1.017(1)(a), F.A.C., filed by the Florida Department of Law Enforcement on September 1, 2026. Paragraph 60H-1.017(1)(a), F.A.C., requires an agency to conduct one unsuccessful competitive procurement for existing space before issuing another procurement for Turnkey Lease space. Notice of the Petition was published in the Florida Administrative Register on September 3, 2026, in Vol. 52, No. 172. The Order on the Petition grants the requested waiver. Petitioner demonstrated that the application of the rule would create a substantial hardship in timely acquiring the unique space needed for its vital operations, and that the waiver would achieve the underlying purpose of the statute by saving State resources, avoiding additional expenses, and providing for the best leasing value to the State.

A copy of the Order may be obtained by contacting: Lauren Douglas, Agency Clerk at 4050 Esplanade Way, Suite 160, Tallahassee, FL 32399 or AgencyClerk@dms.fl.gov.

DEPARTMENT OF HEALTH

Board of Clinical Social Work, Marriage and Family Therapy and Mental Health Counseling

NOTICE OF DISPOSITION FOR VARIANCE OR WAIVER
NOTICE IS HEREBY GIVEN that on September 23, 2026, the Board of Clinical Social Work, Marriage and Family Therapy, and Mental Health Counseling, denied the variance/waiver to

Elizabeth Soto, Petitioner, Petition for Variance or Waiver. The Petition was received on July 20, 2026. Petitioner requested that the Board grant the requested variance/waiver from subsection 64B4-3.0085(4), F.A.C., which states that experience obtained under the supervision of a qualified supervisor will not count toward completion of the experience requirement until the registered intern has received board approval of the qualified supervisor.

Petitioner requested that the Board grant the petition for variance or waiver and accept Petitioner's supervised clinical experience under the supervision of Dr. Silverio, deem her application complete, and review of Petitioner's application for licensure.

The Notice of Petition for Variance or Waiver was published in Vol. 52, No. 141, on July 22, 2026, in the Florida Administrative Register. The Board, at its meeting held on August 13, 2026, denied the Petition for variance or waiver, finding that the Petitioner has failed to establish that the Board's application of Rule 64B4-3.0085, F.A.C., to the Petitioner's circumstances would violate the principles of fairness or impose a substantial hardship.

A copy of the Order may be obtained by contacting: Ashleigh Irving, Executive Director, Board of Clinical Social Work, Marriage and Family Therapy and Mental Health Counseling, 4052 Bald Cypress Way, Bin # C08, Tallahassee, Florida 32399-3258, telephone: (850)488-0595, or by electronic mail – Ashleigh.Irving@flhealth.gov

DEPARTMENT OF HEALTH

Board of Opticianry

NOTICE OF PETITION FOR VARIANCE OR WAIVER

NOTICE IS HEREBY GIVEN that on May 22, 2026, the Board of Opticianry, received a petition for a variance and waiver from Amanda G. Parenteau, Petitioner.

Petitioner seeks a variance or waiver from Rule 64B12-16.004, F.A.C., which states that if an apprentice terminates apprenticeship with a sponsor upon completion of the program hours, or the sponsor is no longer providing training to an apprentice, the apprentice shall submit to the Department within 180 days from the date of the termination the completed Apprenticeship Sponsor Report Form.

Petitioner requests a variance or waiver for the required 5,491.62 hours of training earned under Dr. Christy Copely to complete the apprenticeship program, be counted towards the practical examination.

Comments on this petition should be filed with the Board of Opticianry, 4052 Bald Cypress Way, Bin # C08, Tallahassee, Florida 32399-3258, telephone: (850)488-0595, or by electronic mail – Ashleigh.Irving@flhealth.gov, within 14 days of publication of this notice.

A copy of the Petition may be obtained by contacting: Ashleigh Irving, Executive Director, Board of Opticianry, 4052 Bald Cypress Way, Bin C08, Tallahassee, Florida 32399-3258.

FLORIDA HOUSING FINANCE CORPORATION

RULE NO.: RULE TITLE:

67-48.0072 Credit Underwriting and Loan Procedures

NOTICE OF DISPOSITION FOR VARIANCE OR WAIVER
NOTICE IS HEREBY GIVEN that on September 29, 2026, the Florida Housing Finance Corporation, entered an Order Granting Waiver of paragraph 67-48.0072(10)(b), subparagraph 67-21.014(2)(p)2., and paragraph 67-21.026(9)(b), F.A.C. (08/27/2024) for ACRUVA Community FL10, LLC, allowing the Development to receive a favorable recommendation from the Credit Underwriter notwithstanding the average market rental rate, based on unit mix and annualized rent concessions, of 107.3% of the 60% Area Median Income rental rate, rather than the 110% required by the Rules. Florida Housing determined that the Petitioner had demonstrated that it would suffer a substantial hardship if the waiver was not granted. The Third Amended Petition was filed on September 11, 2026, and notice of receipt of the petition was published on September 14, 2026, in Volume 52, Number 176 of the F.A.R. A copy of the Order may be obtained by contacting: Ana McGlamory, Corporation Clerk, Florida Housing Finance Corporation, 227 N. Bronough St., Ste. 5000, Tallahassee, FL 32301-1329.

Section VI

Notice of Meetings, Workshops and Public Hearings

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Division of Plant Industry

RULE NOS.:RULE TITLES:

5B-40.0055 Regulated Plant Index

5B-40.0056 Procedures for Amending the Regulated Plant Index

5B-40.010 Endangered and Threatened Native Flora Conservation Grants Program

The Endangered Plant Advisory Council announces a public meeting to which all persons are invited.

DATE AND TIME: October 16, 2026, 10:00 a.m.

PLACE: Doyle Conner Building Auditorium, 1911 SW 34th Street, Gainesville, FL 32608 / or join virtually via Teams: <https://teams.microsoft.com/meet/265306914315478?p=d3z8RuwTtg2c87n67P>

GENERAL SUBJECT MATTER TO BE CONSIDERED: Review and Approval of Minutes; Review Grant Scores; Lightening Presentations by Grantees; Four-Year Review of

Regulated Plant Index; Review of Plants Proposed (second discussion); Review of New Plants; Comments/Concerns; Election of Officers

A copy of the agenda may be obtained by contacting: Dr. Ayress Grinage, Ayress.Grinage@FDACS.gov

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Florida Forest Service

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

DATE AND TIME: October 13, 2026, 10:00 a.m., ET

PLACE: Online Webinar - Registration link: <https://events.gcc.teams.microsoft.com/event/f8731fcb-c793-4412-937e-8f8a0a85880d@62557d98-bd11-4a88-8a7b-57bc3df0190b>

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Silviculture Best Management Practices (BMP) Technical Advisory Council will be holding a virtual meeting to discuss potential updates to the 2008 Silviculture BMP Manual. The primary Silviculture BMPs that will be discussed during this meeting are the BMPs from the Fireline Construction Category. A copy of the agenda may be obtained by contacting: Robin Holland; Robin.Holland@FDACS.gov; (352)732-1781

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: Robin Holland; Robin.Holland@FDACS.gov; (352)732-1781. 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: Robin Holland; Robin.Holland@FDACS.gov; (352)732-1781

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

The ST. JOHNS RIVER WATER MANAGEMENT DISTRICT announces a public meeting to which all persons are invited.

DATE AND TIME: October 7, 2026, 1:00 p.m.

PLACE: District Headquarters, 4049 Reid Street, Palatka, FL 32177

GENERAL SUBJECT MATTER TO BE CONSIDERED: EVALUATION COMMITTEE MEETING: 42184-2RFQ26 MECHANICAL VEGETATION MANAGEMENT WITH OPERATOR

A copy of the agenda may be obtained by contacting: Breanna Pierce, bpierce@sjrwmd.com, (386)643-1168, 4049 Reid Street, Palatka, FL 32177.

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: Breanna Pierce, bpierce@sjrwmd.com, (386)643-1168, 4049 Reid Street, Palatka, FL 32177.. 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: Breanna Pierce, bpierce@sjrwmd.com, (386)643-1168, 4049 Reid Street, Palatka, FL 32177.

DEPARTMENT OF ELDER AFFAIRS

Office of Public and Professional Guardians

The Foundation for Indigent Guardianship announces a public meeting to which all persons are invited.

DATE AND TIME: October 21, 2026, 10:00 a.m.

PLACE: Microsoft Teams join on your computer, mobile app or room device by copy and pasting the link below:
https://teams.microsoft.com/l/meetup-join/19%3ameeting_NjKxMzU0ZjUtNzMwOC00YTdlLTg0MjgtNmNlZTczMWJkYWQy%40thread.v2/0?context=%7b%22Tid%22%3a%22f75a7744-d4bf-4623-8660-bcfa3569c2a0%22%2c%22Oid%22%3a%228af789f9-7136-4fff-b856-14d30236d98c%22%7d

GENERAL SUBJECT MATTER TO BE CONSIDERED: Board of Directors updates relative to the Foundation for Indigent Guardianship

A copy of the agenda may be obtained by contacting: Vicki B. Simmons via email at: simmons.vickib@gmail.com

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 2 days before the workshop/meeting by contacting: OPPG Information at: (850)414-2381. 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: OPPG Information at: (850)414-2381.

DEPARTMENT OF MANAGEMENT SERVICES

Division of State Purchasing

The Department of Management Services announces a public meeting to which all persons are invited.

DATE AND TIME: October 8, 2026, 10:00 a.m., ET

PLACE: Conference Room 171, 4075 Esplanade Way, Tallahassee, Florida 32399

GENERAL SUBJECT MATTER TO BE CONSIDERED: In accordance with section 120.525, Florida Statutes, a Roundtable Meeting is hereby noticed for the following Public Meeting Notice, Number: 26-44111513-PMN Office Supplies Roundtable Meeting. The Department reserves the right to issue addenda and changes to the timeline and specifically to the meeting notice listed above. The Department will post notice of any changes or additional meetings within the Vendor Information Portal (VIP) in accordance with section 287.042(3), Florida Statutes, and will not re-advertise notice in the Florida Administrative Register (FAR). Access the VIP at: <https://vendor.myfloridamarketplace.com>.

A copy of the agenda may be obtained by contacting: Chelsea Johnson, (850)921-0033, Chelsea.Johnson1@dms.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 48 hours before the workshop/meeting by contacting: ada.coordinator@dms.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: Chelsea.Johnson1@dms.fl.gov

DEPARTMENT OF HEALTH

Board of Nursing

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

DATE AND TIME: October 08, 2026, 1:30 p.m., ET

PLACE: Weblink: <https://meet.goto.com/589276869>

Dial in: 1(872)240-3212

Access Code: 589-276-869

GENERAL SUBJECT MATTER TO BE CONSIDERED: Probable Cause Panel meeting for public disciplinary cases.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: (850)245-4125. 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

Division of Disease Control

RULE NO.: RULE TITLE:

64D-3.046 Immunization Requirements: Public and Nonpublic Schools, Grades Preschool, Kindergarten Through 12, and Adult Education Classes

The Department of Health announces a hearing to which all persons are invited.

DATE AND TIME: October 8, 2026, 9:00 a.m. - noon (ET) or until the conclusion of the hearing, whichever occurs first.

PLACE: Orlando Marriott Lake Mary, Grand Ballroom E, F, G, H, 1501 International Parkway, Lake Mary, Florida 32746-4708.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Department of Health's proposed revisions to Rule 64D-3.046, Florida Administrative Code, related to immunization requirements for school entry.

A copy of the agenda may be obtained by contacting: Tom Bendle at Thomas.Bendle@flhealth.gov, (850)245-4342, 4052 Bald Cypress Way, Bin A-11, Tallahassee, FL 32399-1722.

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 6 days before the workshop/meeting by contacting: Tom Bendle at Thomas.Bendle@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).

DEPARTMENT OF CHILDREN AND FAMILIES

The Florida Department of Children and Families announces a public meeting to which all persons are invited.

DATE AND TIME: October 14, 2026, 10:00 a.m.

PLACE: <https://meet.goto.com/654295517>

You can also dial in using your phone.

Access Code:

654-295-517

United States:

+1(872)240-3212

GENERAL SUBJECT MATTER TO BE CONSIDERED: The purpose of the Response Opening is to open vendor proposals in response to DCF RFP 2627 014. The Department encourages all prospective Vendors to participate in the Response Opening DCF RFP 2627 014 –Child Care Training Curriculum and Exam Services. The solicitation advertisement can be accessed on the Vendor Information Portal (VIP): <https://vendor.myfloridamarketplace.com/>.

The Department will post notice of any changes or additional meetings within VIP. Agenda for the meeting is as follows:

I. Introductions

II. Opening of Responses

III. Adjournment

A copy of the agenda may be obtained by contacting: Alicia.Reifinger@myflfamilies.com

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: Alicia.Reifinger@myflfamilies.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: Alicia.Reifinger@myflfamilies.com

FISH AND WILDLIFE CONSERVATION COMMISSION

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

DATE AND TIME: Thursday, October 15, 2026; 9:00 a.m. - 4:00 p.m.

PLACE: World Golf Village Renaissance St. Augustine Resort (500 South Legacy Trail, St. Augustine, FL 320920) in the St. Augustine A Conference Room

GENERAL SUBJECT MATTER TO BE CONSIDERED: This is a meeting of the Boating Advisory Council to review and discuss boating-related topics and for the Council to make recommendations to the FWC Commission and the Department of Economic Opportunity, if needed, in accordance with section 327.803, Florida Statutes.

A copy of the agenda may be obtained by contacting: FWC, Division of Law Enforcement, Boating and Waterways Section, 620 South Meridian Street, Tallahassee, Florida 32399-1600, or by calling Ginny Worley, (850)488-5600.

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: ADA Coordinator, (850)488-6411. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

For more information, you may contact: Ginny Worley, 620 S Meridian Street, Tallahassee, FL 32399 or at (850)488-5600.

FLORIDA GAMING CONTROL COMMISSION

The Florida Gaming Control Commission announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, October 8, 2026, 9:30 a.m.

PLACE: Joseph P. Cresse Hearing Room 148, Betty Easley Conference Center, 4075 Esplanade Way, Tallahassee, Florida 32399-0850

GENERAL SUBJECT MATTER TO BE CONSIDERED: This is a meeting to discuss general business of the commission.

The public meeting agenda, related documents, and Florida Gaming Control Commission contact information are available by contacting Dixie Parker at Dixie.Parker@flgaming.gov or (850)880-3433.

If any person decides to appeal any decision made by the commission 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. If you want to make public comment at this meeting, please contact Dixie Parker no less than 24 hours before the start of the meeting at Dixie.Parker@flgaming.gov.

A copy of the agenda may be obtained by contacting: Dixie.Parker@flgaming.gov or (850)880-3433.

KIMLEY-HORN AND ASSOCIATES, INC.

The Florida Department of Transportation (FDOT), District Seven announces a public meeting to which all persons are invited.

DATE AND TIME: Monday, October 5, 2026, 4:30 p.m. - 6:00 p.m.

PLACE: Land O' Lakes Heritage Park, Activity Room 2, 5401 Land O' Lakes Blvd, Land O' Lakes, FL 34639

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Department of Transportation (FDOT), District Seven, invites you to attend and participate in a public meeting regarding the proposed intersection improvements on U.S. 41/State Road (S.R.) 45 from Leonard Road to Carson Drive and S.R. 54 from U.S. 41 (S.R. 45) to Raden Drive in Land O' Lakes, Florida. The original public meeting scheduled on Tuesday, September 22, 2026 has now been rescheduled to Monday, October 5, 2026 from 4:30 p.m. - 6:00 p.m. at Land O' Lakes Heritage Park, Activity Room 2, 5401 Land O' Lakes Blvd, Land O' Lakes, FL 34639.

As part of the proposed intersection improvement project on U.S. 41 (S.R. 45) from Leonard Road to Carson Drive and S.R. 54 from U.S. 41 (S.R. 45) to Raden Drive in Land O' Lakes, Florida, FDOT is proposing the following changes:

- Add a third left-turn lane on the north, east and south legs of the intersection.
- Close the left-turn directional opening from eastbound S.R. 54 to Raden Drive and extend the existing traffic separator and westbound queue length.
- Close the left-turn directional opening from southbound U.S. 41 (S.R. 45) to Carson Drive.

The proposed intersection improvements will enhance operations and safety along the corridor. Construction is anticipated to begin in fall of 2027.

Project Website: The pre-recorded presentation will be posted to the project website on Monday, October 5, 2026, at <https://www.fdotampabay.com/project/1231/458349-1-52-01>.

In-Person: Attend the public meeting in person anytime on Monday, October 5, 2026 from 4:30 p.m. - 6:00 p.m. at Land O' Lakes Heritage Park, Activity Room 2, 5401 Land O' Lakes Blvd, Land O' Lakes, FL 34639. Attendees will receive project information, view project displays, and have the opportunity to submit comments and speak with the project team.

Comments may be submitted following the meeting to the Design Project Manager, Eyra Cash, by email at Eyra.Cash@dot.state.fl.us, by mail to Eyra Cash, Florida Department of Transportation, 11201 North McKinley Drive, MS 7-600, Tampa, Florida 33612, or by phone at (813)975-6164. Comments received or postmarked by October 19, 2026, will be included in the official meeting record. FDOT is sending notices to nearby property owners, business owners, interested persons, and organizations to provide the opportunity to offer comments and express their views regarding this project and the proposed improvements.

El Departamento de Transporte de Florida (FDOT), Distrito Siete, le invita a asistir y participar en una reunión pública relacionada con las propuestas para mejorar la intersección de la U.S. 41 (S.R. 45), Leonard Road hasta Carson Drive y la S.R. 54 al Este de la U.S. 41 (S.R. 45) hasta Raden Drive en Land O' Lakes, Florida. La reunión original programada para del día Martes 22 de Septiembre del 2026 ha sido cambiada para día Lunes 5 de Octubre del 2026, de 16:30 a 18:00, en Land O' Lakes Heritage Park, Sala de Actividades 2, 5401 Land O' Lakes Blvd, Land O' Lakes, FL 34639. Los comentarios recibidos o con matasellos del día 19 de Octubre de 2026 se incluirán en el registro oficial de la reunión. Para información visual relacionada con este proyecto visite la página web <https://www.fdotampabay.com/project/1231/458349-1-52-01>.

. Si tiene preguntas, comentarios, o desea más información sobre este proyecto, por favor contacte a nuestra representante: Maidolys Aguado, al teléfono (813)975-6766 o a su correo electrónico Maidolys.Aguado@dot.state.fl.us.

This meeting is held pursuant to Chapters 120, 335.18 and 335.199, Florida Statutes. Public participation is solicited without regard to race, color, national origin, age, sex, religion, disability, or family status. Persons requiring special accommodations under the Americans with Disabilities Act to participate in this meeting, or persons who require translation services (free of charge) are asked to advise the agency at least seven (7) days prior to the meeting by contacting: Jensen Hackett, FDOT Title VI Coordinator, at (813)975-6283, or Jensen.Hackett@dot.state.fl.us. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, (800)955-8771 (TDD) or (800)955-8770 (Voice).

A copy of the agenda may be obtained by contacting: Design Project Manager, Eyra Cash, by email at Eyra.Cash@dot.state.fl.us, by mail to Eyra Cash, Florida

Department of Transportation, 11201 North McKinley Drive, MS 7-600, Tampa, Florida 33612, or by phone at (813)975-6164.

Section VII Notice of Petitions and Dispositions Regarding Declaratory Statements

PUBLIC SERVICE COMMISSION NOTICE OF PETITION FOR DECLARATORY STATEMENT

NOTICE IS HEREBY GIVEN that the Florida Public Service Commission has received the petition for declaratory statement from Vick's Properties, Inc. filed on September 28, 2026. The petition seeks the agency's opinion as to the applicability of sections 180.35 and 159.17, F.S., as it applies to the petitioner. Petitioner seeks a declaratory statement that section 180.35, F.S., supersedes section 159.17, F.S. Commission Docket No. 20260145-WS.

A copy of the Petition for Declaratory Statement may be obtained by contacting: Adam J. Teitzman, Commission Clerk, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850, clerk@psc.state.fl.us, (850)413-6770.

Please refer all comments to: Jennifer Augspurger c/o Adam J. Teitzman, Office of Commission Clerk. Ms. Augspurger's contact information is jaugspur@psc.state.fl.us, (850)413-6584.

Except for good cause shown, motions to intervene pursuant to Rule 28-105.0027, F.A.C., must be filed within 21 days after publication of this notice

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

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

NONE

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

NONE

Section IX Notice of Petitions and Dispositions Regarding Non-rule Policy Challenges

NONE

Section X Announcements and Objection Reports of the Joint Administrative Procedures Committee

NONE

Section XI Notices Regarding Bids, Proposals and Purchasing

DEPARTMENT OF EDUCATION

Florida Agriculture and Mechanical University

FAMU HOWARD HALL FURNITURE RFP

Request for Quotation

Howard Hall ROTC Furniture and Installation

Levels 1 and 2 | Facilities Planning, Construction and Safety

Date: September 29, 2026

Bids due: October 21, 2026

Submit bids to: Craig Talton, Executive Director

Questions due: October 14, 2026

Purpose and scope

Florida A&M University requests an itemized quotation to furnish, deliver, assemble, and install the furniture and storage systems for the ROTC spaces on Levels 1 and 2 of Howard Hall. Base pricing on the quantities, product descriptions, layouts, and furniture typicals in the two reference documents below.

Include all components and accessories necessary for a complete installation, placement in the designated rooms, packaging removal, final cleanup, and correction of delivery or installation deficiencies. Identify any work or cost excluded from the quotation.

Reference documents

Click either attachment title to go to its complete pages included at the end of this document.

Attachment A - Howard Hall Levels 1 and 2 Furniture Schedule

FAMU ROTC HOWARD HALL-LEVELS 1&2-BUDGET.092826.pdf
September 28, 2026 | 13 pages | Items 1 through 100
Attachment B - ROTC Layouts and Furniture Typicals
FAMU ROTC OPTIONS-BID BOOK-R_092426.pdf
September 24, 2026 | 15 pages | Level layouts and typicals A through K, including 2B
Scope by level

Area	Reference	Furniture and equipment
Level 1	Items 1-30; surcharge item 31	Office furniture; training tables and seating; lounge or break-area tables and seating; mobile filing; gun storage; steel storage cabinet.
Level 2	Items 32-100	Office furniture and accessories; lounge seating; conference tables and seating; bookcases; training tables and seating; stacking cart; mobile filing.

Attachment A provides product references and quantities but does not show unit prices or a priced total. Vendors must supply complete pricing. Any discrepancy between the schedule and layouts must be identified for clarification.

Quotation and installation requirements

Itemized pricing. Use the item numbers in Attachment A. Show the manufacturer, model, description, quantity, unit of measure, unit price, and extended price. Retain separate lines for repeated products so each item can be traced to its level and typical.

Complete delivered cost. Show separate Level 1 and Level 2 furniture subtotals, freight, delivery, installation, surcharges, applicable taxes, and the grand total. Identify any shared charges separately. State whether each charge is included or additional; do not count charges twice.

Product compliance. Quote the listed products as the base offering. Identify unavailable products and separately price any proposed equivalents, with specifications, dimensions, materials, finishes, warranty, and a comparison to the specified item. Substitutions require University review before ordering.

Field coordination. Verify dimensions, access routes, delivery restrictions, assembly clearances, and installation conditions before ordering. Coordinate delivery and installation with the University and protect existing floors, walls, and finishes.

Finishes and submittals. Provide finish selections, physical samples as needed, product information, and installation layouts for University review. The bid book states that images are illustrative and final finishes may affect pricing; identify the finish assumptions used in the quotation.

Schedule and warranty. State lead times after order and finish approval, estimated delivery date, installation duration, backorders, warranty coverage, service contact, and quotation

expiration date. Provide product and care information at completion.

Items requiring clarification

Identify the following in the quotation and state all pricing assumptions. Obtain written clarification before ordering any affected item.

Training table power. Typical E in the bid book is labeled “no power,” while Attachment A includes power components for 10 Level 1 tables and 26 Level 2 tables. Base the quote on the scheduled components and show the credit for omitting table power separately. Identify any building electrical work required or excluded.

Mobile filing systems. Attachment A lists three 15-foot by 9-foot systems on Level 1 and one 10-foot by 7-foot system on Level 2. Confirm configuration, dimensions, loading, mounting, and installation requirements. The bid book illustrates SAFCO Mobile 1000 while the schedule lists Mobile Lite models; identify the exact system quoted. University confirmation of floor capacity is required before installation.

Gun storage and seating units. Item 29 has a model designation of TBD; provide the proposed model, capacity, dimensions, locking arrangement, and installation requirements for review. Item 99 lists 25 sets of two guest chairs; show the quantity as 25 sets, totaling 50 chairs.

Surcharge. Item 31 references an HNI surcharge of 4.5% of the total invoice. State whether this applies to the offered pricing and identify its calculation basis and dollar amount.

Vendor quotation summary

Submit this summary with the detailed itemized quotation and supporting product information. Identify any item not quoted; do not leave an omitted item indistinguishable from an included item.

Company:

Contact:

Email

and

telephone:

Quotation

number

and

date:

Cost component	Amount
Level 1 furniture and equipment - items 1-30	\$
Level 2 furniture and equipment - items 32-100	\$
Freight and delivery	\$

Assembly and installation	\$
Surcharges - state basis in itemized quotation	\$
Other charges - describe	\$
Applicable taxes - identify basis	\$
Total quotation	\$
Separate alternate - credit to omit Typical E table power	\$

Lead time after order and approvals:

Estimated installation duration:

Quotation valid through:

Warranty term:

Required attachments to vendor response

Include the itemized quotation keyed to Attachment A; product specifications and finish assumptions; proposed substitutions and deviations, if any; delivery and installation schedule; warranty information; and all exclusions, allowances, or unresolved scope questions.

University coordination

Deliver and install at Howard Hall, Florida A&M University, Tallahassee, Florida. The University will confirm the receiving location, building access, and installation schedule before delivery. Direct questions and requests for a site visit to the submission contact identified on page 1.

This request for quotation does not authorize ordering, delivery, or installation.

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., Wednesday, September 23, 2026, and 3:00 p.m., Tuesday, September 29, 2026.

Rule No.	File Date	Effective Date
60CC-1.101	9/28/2026	10/18/2026
61-35.011	9/23/2026	10/13/2026

62-816.015	9/23/2026	10/13/2026
62D-5.053	9/23/2026	10/13/2026
62D-5.054	9/23/2026	10/13/2026
64E-3.0032	9/24/2026	10/14/2026
64E-18.002	9/24/2026	10/14/2026
64E-18.011	9/24/2026	10/14/2026
64J-1.019	9/24/2026	10/14/2026
68D-24.0041	9/28/2026	10/18/2026
75-14.001	9/28/2026	10/18/2026
75-14.022	9/28/2026	10/18/2026
75-14.039	9/28/2026	10/18/2026
75-14.042	9/28/2026	10/18/2026
75-14.047	9/28/2026	10/18/2026
75-14.048	9/28/2026	10/18/2026
75-14.075	9/28/2026	10/18/2026
75-14.076	9/28/2026	10/18/2026
75-14.081	9/28/2026	10/18/2026

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	**/**/****
65C-9.004	3/31/2022	**/**/****

STATE BOARD OF ADMINISTRATION

Notice of Filing of Annual Regulatory Plan

As required pursuant to Section 120.74, Florida Statutes, the State Board of Administration of Florida (SBA) hereby is providing notice that the SBA's 2026-2027 Annual Regulatory Plan was published on the SBA's website on September 29, 2026. Interested parties may access the Annual Regulatory Plan on the SBA's internet site at: <https://www.sbafla.com/media/40gj3hqf/annual-regulatory-plan-2026-2027.pdf>

PUBLIC SERVICE COMMISSION

Section 120.74, F.S., 2026 Regulatory Plan

Notice is hereby given that, pursuant to §120.74(2)(a)3., F.S., on September 30, 2026, the Florida Public Service Commission published its 2026 Regulatory Plan on the Commission's website. The Internet address to access the 2026 Regulatory Plan is:

<https://www.floridapsc.com/pscfiles/website-files/PDF/Publications/RegulatoryPlans/2026.pdf>

The person designated to receive all inquiries pertaining to the publication identified in this notice is Susan Sapoznikoff,

Florida Public Service Commission, 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850; Susan.Sapoznikoff@psc.state.fl.us or (850)413-6630.

REGIONAL PLANNING COUNCILS

Southwest Florida Regional Planning Council

Southwest Florida Regional Planning Council's Regulatory Plan

Pursuant to Section 120.74, Florida Statutes, the Southwest Florida Regional Planning Council's Regulatory Plan was published on the agency's website on September 29, 2026.

https://www.swfrpc.org/wp-content/uploads/Regulatory_Plan/2026_Agency_Reg_Plan.pdf

DEPARTMENT OF VETERANS' AFFAIRS

Notice of Publication of 2026-2027 Annual Regulatory Plan

As required by Rule 120.74, F.S., the Florida Department of Veterans' Affairs (FDVA) is providing notice that the FDVA's Annual Regulatory Plan (ARP) was published on September 29, 2026. Interested parties may access the ARP on our website at <https://floridavets.org/leadership/annual-regulatory-plans/> or contact the following staff for further information: FDVA Office of General Counsel at (727)518-3202.

AGENCY FOR HEALTH CARE ADMINISTRATION

Medicaid

State Plan Amendment

The Agency for Health Care Administration will submit an amendment to Florida's Title XIX Medicaid State Plan to update eligibility policies to align with federal requirements under Section 71109 of the Working Families Tax Cut Act of 2025. Section 71109 limits federal financial participation (FFP) for full Medicaid benefits to four groups: United States citizens and nationals, lawful permanent residents, Cuban/Haitian Entrants, and Compact of Free Association (COFA) migrants.

The State will implement these changes by October 1, 2026, to individuals who apply for coverage on and after October 1, 2026, and to beneficiaries who are enrolled in Medicaid on October 1, 2026. The State will continue to operate the Children's Health Insurance Program Reauthorization Act of 2009 (CHIPRA) 214 option, which allows lawfully residing children to receive Medicaid coverage without a five-year waiting period.

This amendment will have a decrease of \$11,583,430 in federal funds for federal fiscal year 2026-2027 and a decrease of \$13,017,977 for federal fiscal year 2027-2028. The effective date will be effective October 1, 2026.

Interested parties may contact: Cole Giering, Bureau of Medicaid Policy, 2727 Mahan Drive, Mail Stop 20, Tallahassee, Florida 32308-5407; telephone: (850)412-4691; or e-mail: Cole.Giering@ahca.myflorida.com.

AGENCY FOR HEALTH CARE ADMINISTRATION

Medicaid

State Plan Amendment

The Agency for Health Care Administration will submit an amendment to the Children's Health Insurance Program (CHIP) State Plan to update eligibility policies to align with federal requirements under Section 71109 of the Working Families Tax Cut Act of 2025. Section 71109 limits federal financial participation for full CHIP benefits to four groups: United States citizens and nationals, lawful permanent residents, Cuban/Haitian Entrants, and Compact of Free Association (COFA) migrants.

The State will implement these changes by October 1, 2026, to individuals who apply for coverage on and after October 1, 2026, and to beneficiaries who are enrolled in CHIP on October 1, 2026. The State will continue to operate the Children's Health Insurance Program Reauthorization Act of 2009 (CHIPRA) 214 option, which allows lawfully residing children to receive CHIP coverage without a five-year waiting period.

This amendment will have no federal fiscal impact for federal fiscal year 2026-2027 and will be effective October 1, 2026.

Interested parties may contact: Suzi Kemp, Bureau of Medicaid Policy, 2727 Mahan Drive, Mail Stop 20, Tallahassee, Florida 32308-5407; telephone: (850)412-3887; or e-mail: Suzi.Kemp@ahca.myflorida.com.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Office of the Secretary

Florida State Clearinghouse

The state is coordinating reviews of federal activities and federally funded projects as required by Section 403.061(43), F.S. This includes Outer Continental Shelf activities and other actions subject to federal consistency review under the Florida Coastal Management Program. A list of projects, comments and deadlines, and the address for providing comments, are available at: <https://prodapps.dep.state.fl.us/clearinghouse/>. For information, call (850)717-9037. This public notice fulfills the requirements of 15 CFR 930.

DEPARTMENT OF CHILDREN AND FAMILIES

Agency for Persons with Disabilities

Notice of Completed Rule Review

RULE NOS.:RULE TITLES:

65G-2.002 License Application and Renewal Procedures

65G-2.003 Length of Licenses

65G-2.0032 Agency Monitoring and Oversight

65G-2.004 License Violations - Non-Disciplinary Actions

65G-2.0041 License Violations - Disciplinary Actions

65G-2.005 License Denial, Suspension or Revocation

65G-2.006 Licensed Residential Facility Capacity

65G-2.007 General Residential Facility Standards

- 65G-2.0071 Foster Care Facility Standards
- 65G-2.0072 Group Home Facility Standards
- 65G-2.0073 Residential Habilitation Center Standards
- 65G-2.0074 Adult Day Training Program Standards
- 65G-2.008 Staffing Requirements for Residential Facilities
- 65G-2.009 Resident Care and Supervision Standards
- 65G-2.010 Fire and Emergency Procedures
- 65G-2.015 Siting

Notice is hereby given that on September 29, 2026, the above rules completed the rule review process pursuant to Section 120.5435, F.S.

DEPARTMENT OF CHILDREN AND FAMILIES

Agency for Persons with Disabilities

Notice of Completed Rule Review

RULE NOS.:RULE TITLES:

- 65G-7.001 Definitions
- 65G-7.002 Authorization for Medication Administration and Informed Consent Requirement
- 65G-7.0025 Self-Administration of Medication Without Supervision
- 65G-7.003 Medication Administration Trainer Requirements
- 65G-7.0033 Medication Administration Training Course Curriculum Requirements
- 65G-7.0035 Validation Trainer Requirements
- 65G-7.004 Medication Assistance Provider Training and Validation Requirements
- 65G-7.005 Medication Administration Procedures
- 65G-7.006 Medication Errors
- 65G-7.007 Storage Requirements
- 65G-7.008 Documentation and Record Keeping
- 65G-7.009 Off-site Medication Administration

Notice is hereby given that on September 29, 2026, the above rules completed the rule review process pursuant to Section 120.5435, F.S.

DEPARTMENT OF FINANCIAL SERVICES

Notice of Publishing Annual Regulatory Plan

NOTICE IS HEREBY GIVEN that on September 29, 2026, the Department of Financial Services published its 2026-2027 Annual Regulatory Plan on the Department's website at <https://www.myfloridacfo.com/rulemaking-regulatory-plans>.

DEPARTMENT OF FINANCIAL SERVICES

OIR – Insurance Regulation

Notice of Publication of 2026-2027 Regulatory Plan

NOTICE IS HEREBY GIVEN that on September 29, 2026, the Office of Insurance Regulation published its 2026-2027 Regulatory Plan in accordance with Section 120.74, F.S. The Regulatory Plan is available on the Agency's website at <https://florir.gov/docs-sf/default-source/florir-documents/26-27-regulatory-report-signed-final-copy.pdf>

BROWARD COUNTY PURCHASING

Notice of Unsolicited Proposal and Report of Public Interest Determination

Pursuant to Section 255.065, Florida Statutes

Proceeding With Unsolicited Proposal from Dependable Equities, LLC, Pursuant to Section 255.065(3)(d), Florida Statutes

On May 22, 2026, Broward County ("County"), a political subdivision of the State of Florida, received an unsolicited proposal ("Original Proposal") from Dependable Equities, LLC ("Dependable Equities") to demolish the existing County-owned structure and perform site clearing at 400 NE 4th Street, Fort Lauderdale, Florida ("400 Property"), at its sole cost and expense, in exchange for temporary use of the cleared 400 Property for construction logistics and support activities associated with its adjacent Ombelle development. On August 12, 2026, Dependable Equities amended the Original Proposal by addendum to request temporary use of additional County-owned property located at 408 NE 4th Street, Fort Lauderdale, Florida ("408 Property") (the 400 Property and the 408 Property are collectively referred to herein as the "Properties") (the Original Proposal, as amended by the August 12, 2026, addendum, collectively, the "Proposal").

As part of the County's further evaluation of the Proposal, demolition of the existing County-owned structure and site clearing at the 408 Property are also contemplated as part of the proposed arrangement.

The demolition, site clearing, and temporary use at the Properties for construction logistics and support activities associated with the Ombelle development, as contemplated by the Proposal and the County's further evaluation thereof, are collectively referred to herein as the "Project."

On August 20, 2026, the Broward County Board of County Commissioners ("Board") directed the County Administrator to proceed with further evaluation of the Proposal pursuant to the public meeting process set forth in Section 255.065(3)(c), Florida Statutes, rather than the public bidding process set forth in Section 255.065(3)(b), Florida Statutes.

On September 10, 2026, the Board held the first duly noticed public meeting required by Section 255.065(3)(c), Florida Statutes. County staff presented the Proposal, and affected public entities and members of the public were provided an opportunity to comment. No public comments regarding the Proposal were received.

On September 22, 2026, the Board held the second duly noticed public meeting required by Section 255.065(3)(c), Florida Statutes, and considered the statutory factors required to determine whether the Proposal is in the public's interest, including the public-comment record of the September 10, 2026, meeting and any public comments received at the September 22, 2026, meeting. Following consideration of those

factors, the Board adopted Resolution No. 2026-395, determining that the Project, as reflected in the Proposal and the County's further evaluation thereof, was in the public's interest in accordance with Section 255.065(3)(c), Florida Statutes, and directing the County Administrator to proceed with further evaluation of the Proposal and negotiation of a comprehensive agreement with Dependable Equities, subject to the remaining requirements of Section 255.065, Florida Statutes.

In making its public interest determination, the Board considered the factors required by Section 255.065(3)(c), Florida Statutes, and made the following findings:

1. Benefits to the public. The existing vacant County-owned structure at the 400 Property was constructed in approximately 1956, was significantly impacted by the April 2023 flooding, is not currently used for a County purpose, and is at the end of its useful life. The County incurred approximately \$36,000 in maintenance expenses for the 400 Property in Fiscal Year 2025. Additionally, the existing County-owned structure at the 408 Property is also vacant and currently not needed for County use. Under the Proposal, Dependable Equities would demolish the existing structures and perform the required site clearing at the Properties at its sole cost and expense. The Proposal would eliminate unused County-owned structures, including the deteriorated structure at the 400 Property, reduce ongoing County maintenance and security obligations, avoid County expenditures for demolition, site clearing, and ultimately return the Properties to the County in a cleared condition for future County-determined uses following expiration or earlier termination of the temporary use by Dependable Equities.

2. Financial structure and economic efficiencies. Dependable Equities proposes to bear, at its sole cost and expense, the costs associated with demolition, debris removal, and site clearing at the Properties. In exchange, Dependable Equities would receive temporary and revocable use of the Properties for construction logistics and support activities associated with the adjacent Ombelle development. The contemplated comprehensive agreement would have a 36-month initial term encompassing demolition, site clearing, and temporary use and would permit the County to terminate or recapture the temporary use rights as provided in the comprehensive agreement. The proposed structure would avoid County expenditures for the demolition, debris removal, and site clearing work and reduce the County's ongoing maintenance, security, and other carrying obligations associated with the Properties. Based upon these considerations and the proposed terms of the arrangement, the Board found that the financial structure provides economic efficiencies and benefits to the County. The final consideration and other business terms remain subject to negotiation and subsequent Board approval of a comprehensive agreement.

3. Qualifications, experience, and ability to perform. Dependable Equities has represented that it owns and

manages a real estate portfolio valued at approximately \$4 billion. County staff has also identified the adjacent Ombelle Project as a 775-unit development being undertaken by Dependable Equities. The Proposal contemplates that Dependable Equities will be responsible for coordinating and undertaking the demolition, debris removal, site clearing, site security, stabilization, and temporary construction-logistics activities comprising the Project. Based upon Dependable Equities' real estate development experience, its ongoing development of the adjacent Ombelle Project, and the information reviewed by County staff, the Board found that Dependable Equities possesses, directly and through appropriately qualified contractors, the qualifications, experience, and ability necessary to perform the Project.

4. Compatibility with regional infrastructure plans. The Project is temporary in nature, preserves County ownership of the Properties, and does not grant Dependable Equities permanent rights in either property. County staff considered the temporary nature and proposed use of the Project, including its location adjacent to the Ombelle development, the County's continued ownership of the Properties, the absence of any permanent property interest in favor of Dependable Equities, and the requirement that the Properties be used only for temporary construction logistics and support activities. The contemplated arrangement includes fencing and site-security measures, controls the handling, storage, removal, and disposal of hazardous or regulated materials in accordance with applicable law, and requires site clearing, stabilization, and return of the affected Properties to the County in a clean and cleared condition. Based upon that analysis, the Board found that the Project is compatible with applicable regional infrastructure plans.

5. Public comments. Affected public entities and members of the public were provided an opportunity to comment on the Proposal at the September 10, 2026, and September 22, 2026, duly noticed public meetings. No public comments regarding the Proposal were received at either meeting. No public comments regarding the Proposal were received. Based upon the foregoing findings, the Board determined that the Proposal should proceed under Section 255.065(3)(c), Florida Statutes, because it would avoid County expenditures for demolition and site clearing of unused County-owned structures, reduce ongoing County maintenance and security obligations, and provide Dependable Equities only temporary and revocable use of the Properties. The contemplated arrangement would preserve County ownership of the Properties and the County's ability to determine their future use following expiration or earlier termination of the temporary use rights.

Pursuant to Section 255.065(3)(d), Florida Statutes, Broward County publishes this report of the Board's public interest determination. Any comprehensive agreement resulting from

the negotiations must be returned to the Board for separate approval.

Resolution No. 2026-395, which contains the Board's complete findings, is incorporated into this report by reference and is available, together with the supporting materials, at: Broward County - File #: 26-1083

BROWARD COUNTY PURCHASING

Notice of Unsolicited Proposal and Report of Public Interest Determination

Pursuant to Section 255.065, Florida Statutes

Proceeding With Unsolicited Proposal from Filthy Organics, LLC, Pursuant to Section 255.065(3)(d), Florida Statutes

On May 26, 2026, Broward County ("County"), a political subdivision of the State of Florida, received an unsolicited proposal ("Proposal") from Filthy Organics, LLC ("Filthy Organics") for the design, construction, and operation of a composting operation for the processing and beneficial reuse of yard waste on approximately eight acres of County-owned land located within the Broward County Landfill at 7101 SW 205th Avenue, Unincorporated Broward County, Florida ("Property"). On August 17, 2026, the County received a written supplement from Filthy Organics providing additional information and clarification regarding certain terms of the Proposal.

The design, permitting, construction, operation, and maintenance of the composting operation for the processing and beneficial reuse of yard waste on the Property, as contemplated by the Proposal, are collectively referred to herein as the "Project."

On August 20, 2026, the Broward County Board of County Commissioners ("Board") directed the County Administrator to proceed with further evaluation of the Proposal pursuant to the public meeting process set forth in Section 255.065(3)(c), Florida Statutes, rather than the public bidding process set forth in Section 255.065(3)(b), Florida Statutes.

On September 10, 2026, the Board held the first duly noticed public meeting required by Section 255.065(3)(c), Florida Statutes. County staff presented the Proposal, and affected public entities and members of the public were provided an opportunity to comment.

On September 22, 2026, the Board held the second duly noticed public meeting required by Section 255.065(3)(c), Florida Statutes, and considered the statutory factors required to determine whether the Proposal is in the public's interest, including the public comments received at the September 10, 2026, meeting. Following consideration of those factors, the Board adopted Resolution No. 2026-396, determining that the unsolicited proposal is in the public's interest and directing the County Administrator to proceed with further evaluation and negotiation of a comprehensive agreement with Filthy

Organics, subject to the remaining requirements of Section 255.065, Florida Statutes.

In making its public interest determination, the Board considered the factors required by Section 255.065(3)(c), Florida Statutes, and made the following findings:

1. Benefits to the public. The Proposal would provide additional capacity within Broward County for processing and beneficial reuse of yard waste, support diversion of yard waste from landfill disposal, increase recycling, and produce finished compost and other beneficial-use material. The Project would be privately financed and would not require County capital funding. The Proposal also contemplates the possibility of providing certain finished compost and screened material to the County for County uses.

2. Financial structure and economic efficiencies. Filthy Organics proposes to bear the costs associated with the design, permitting, construction, operation, and maintenance of the Project without County capital funding. Filthy Organics has indicated a willingness to negotiate adjustments to the financial terms based on intake levels, escalation provisions, performance guarantees, and other protections. The privately financed compost field avoids the need for County capital funding and provides the opportunity for the County to receive financial consideration for use of the County-owned land. The final compensation structure and other financial protections will be established through negotiation of the comprehensive agreement.

3. Qualifications, experience, and ability to perform. Filthy Organics is a Broward County-based organic waste recycling company that has operated a community-scale aerated static pile composting facility in Broward County since 2021 and currently processes approximately 22,000 pounds of organic waste per week. Filthy Organics has identified existing relationships with local municipalities, institutions, and commercial customers. Although the Project represents a significant increase in scale from Filthy Organics' existing operations, the Board found that Filthy Organics has the relevant operating experience and existing market relationships supporting its ability to undertake the Project. Prior to approval of any comprehensive agreement, the County will require satisfactory evidence of financial capacity and financing, qualified personnel, suitable equipment, permitting capability, and other information necessary to demonstrate Filthy Organics' ability to develop and operate the Project at the proposed scale.

4. Compatibility with regional infrastructure plans. The Project would be located within the existing Broward County Landfill footprint and would utilize existing landfill access and related infrastructure. County staff considered the Project in relation to existing and planned landfill activities, including ingress and egress, future landfill development, cover operations,

emergency and hurricane-debris operations, regulatory requirements, stormwater and environmental controls, fire protection, and long-term solid waste planning. These matters can be addressed through appropriate conditions, operating requirements, and protections in the comprehensive agreement. Accordingly, the Board found that the Project is compatible with applicable regional infrastructure plans.

5. Public comments. Affected public entities and members of the public were provided an opportunity to comment on the Proposal at the September 10, 2026, duly noticed public meeting. Oral public comments included support for expanding composting and yard-waste diversion, producing compost for beneficial use, and advancing a privately financed project without County capital funding. A speaker familiar with Filthy Organics' work in Southwest Ranches described a positive service relationship and praised its customer service and professionalism. A representative of the League of Women Voters of Broward County supported the Proposal while recommending evaluation of the financial terms and contract duration, geographically distributed processing locations, and expedited competitive procurements to allow participation by multiple providers. Representatives of an existing composting operator supported the County's waste-diversion objectives and requested an opportunity for dialogue and participation, including an opportunity to compete. They stated that their company had substantial composting experience and could offer greater financial compensation to the County than the proposed terms in the Proposal. They also expressed concern that favorable access to County-owned land could provide Filthy Organics a competitive advantage that could adversely affect their existing business. Having considered these comments, the Board determined that the Proposal should proceed under Section 255.065(3)(c), Florida Statutes, because it offers an initial, privately financed opportunity to expand yard-waste processing and beneficial reuse while the County continues planning for its broader solid waste needs.

Pursuant to Section 255.065(3)(d), Florida Statutes, Broward County publishes this report of the Board's public interest determination. Any proposed comprehensive agreement must be returned to the Board for approval.

Resolution No. 2026-396, which contains the Board's complete findings and consideration of the public comments, is incorporated into this report by reference and is available, together with the supporting materials, at: Broward County - File #: 26-1198

HERNANDO COUNTY ATTORNEY'S OFFICE
REPORT OF PUBLIC INTEREST DETERMINATION
REGARDING UNSOLICITED PUBLIC-PRIVATE
PARTNERSHIP PROPOSAL

HERNANDO COUNTY BOARD OF COUNTY COMMISSIONERS REPORT OF PUBLIC INTEREST DETERMINATION REGARDING UNSOLICITED PUBLIC-PRIVATE PARTNERSHIP PROPOSAL

Project: Northwest Waste Management Facility Landfill Gas-to-Renewable Natural Gas Project

Private Entity: Viridi Energy Asset Holdings IV, LLC

Notice is hereby given that Hernando County, Florida (the "County"), received an unsolicited proposal from Viridi Energy Asset Holdings IV, LLC ("Viridi") pursuant to section 255.065, Florida Statutes, and Sections 44 and 45 of the Hernando County Procurement Manual. Viridi proposes to finance, design, construct, own, operate, and maintain an integrated landfill gas collection, control, and beneficial-use project at the County's Northwest Waste Management Facility. The proposed project includes expansion and optimization of the landfill's gas collection and control system and construction of a renewable natural gas processing facility that would convert collected landfill gas into pipeline-quality renewable natural gas.

The Hernando County Board of County Commissioners considered the unsolicited proposal at a duly noticed public meeting held on August 25, 2026. At the meeting, the proposal was presented, and affected public entities and members of the public were afforded an opportunity to provide comments. The Board authorized County staff to proceed with negotiating an interim agreement with Viridi and to continue consideration of the proposal without initiating a public bidding phase, subject to the additional public meeting, public-interest determination, agreement negotiations, and approval requirements of section 255.065, Florida Statutes, and the Hernando County Procurement Manual.

The Board considered the factors required by section 255.065(3)(c), Florida Statutes, and made the following preliminary findings: Benefits to the Public The proposed project would improve the collection and management of landfill gas at the Northwest Waste Management Facility, increase methane-capture efficiency, reduce emissions, support environmental and regulatory compliance, and convert an existing waste product into a beneficial renewable-energy resource.

The project would also expand and improve the facility's gas collection and control infrastructure, including extraction wells, collection piping, flare systems, and associated monitoring and control systems. These improvements would support existing landfill operations and future landfill-cell development. The project is proposed to be funded entirely through private investment, thereby avoiding upfront County capital expenditures. It would also create a new long-term revenue stream for the County from an existing County resource and may support local employment and economic activity.

The Board also considered that the County's prior agreement for the beneficial use and monetization of landfill gas has been terminated. At present, the collected landfill gas is not being put to its highest and best environmental or financial use for the benefit of County residents. The proposed project would provide a means to convert that existing resource into renewable natural gas, improve its environmental use, and restore an opportunity for the County to receive revenue from the gas. Although Viridi proposes to own the renewable natural gas facility during the proposed term and ownership is not presently proposed to be conveyed to the County after commercial operations begin, the public benefits apart from ownership include privately funded infrastructure improvements, enhanced landfill-gas management, improved environmental performance, support for regulatory compliance, recurring revenue to the County, and preservation of County ownership and control of the underlying landfill property.

Financial Structure and Economic Efficiencies

Viridi proposes to fund 100 percent of the project's development and construction costs and to assume responsibility for financing, design, construction, operation, and maintenance of the landfill gas collection and renewable natural gas systems. No upfront capital cost to the County is proposed.

Compensation to the County would be performance-based and derived from a royalty on gross revenues generated by the sale of renewable natural gas and associated environmental attributes. Payments would be calculated monthly and remitted quarterly, accompanied by production and revenue reports.

Based upon the proposal, estimated County revenue during the proposed twenty-year term ranges from approximately \$19,885,540 to \$40,000,168, with an estimated net present value ranging from approximately \$11,313,862 to \$19,659,423. These figures remain projections subject to validation, negotiation, market conditions, project performance, and approval of an interim agreement and comprehensive agreement.

The proposed structure may produce economic efficiencies by combining project financing, design, construction, operation, maintenance, and optimization under a single private entity; using private capital instead of County capital; and generating revenue from landfill gas that would otherwise have limited beneficial use.

The Board also considered the potential availability and financial significance of the federal investment tax credit ("ITC") to the proposed project. Based on the information presented at the meeting, the facility would need to be placed in service and producing renewable natural gas by the end of 2028 to obtain the maximum anticipated benefit associated with the ITC. The Board considered the proposed schedule important because the availability and value of the tax credit may affect

the project's financial structure, economic feasibility, and potential financial return to the County. The availability, amount, and treatment of any tax credit remain subject to applicable federal law, project eligibility, timely completion, and further due diligence and negotiation.

Qualifications, Experience, and Ability of the Private Entity to Perform the Project

Viridi represented that it and its personnel have experience developing, financing, constructing, commissioning, owning, and operating landfill gas-to-renewable-natural-gas projects throughout the United States. The proposal identifies representative projects in Alabama, Wisconsin, New Hampshire, and Nebraska.

Viridi also represented that its financing platform is supported by institutional capital and relationships with infrastructure lenders. Based on the information submitted, Viridi and its proposed team appear to possess relevant experience and qualifications sufficient to warrant further consideration and negotiation. Final determinations concerning financial capacity, technical capability, performance requirements, security, and risk allocation will be addressed through additional due diligence and negotiation of any interim and comprehensive agreements.

Compatibility With Regional Infrastructure Plans

The proposed project is compatible with existing and planned operations at the Northwest Waste Management Facility. The site has established landfill operations, continuing disposal capacity, consistent waste intake, and proximity to pipeline infrastructure. The proposed project would be located within the existing landfill footprint and is expected to require approximately one-half to one acre for the renewable natural gas processing facility.

Potential infrastructure considerations include utility service, pipeline interconnection, site access, landfill traffic, construction staging, and coordination with existing and future landfill operations. These matters would be evaluated and addressed during due diligence, project design, permitting, and negotiation of the interim and comprehensive agreements.

Public Comments

No comments opposing or raising concerns regarding the proposed project were submitted by affected public or private business entities during the August 25, 2026, meeting.

During the August 25, 2026, meeting, members of the public asked questions and offered comments concerning project safety, regulatory oversight by the Florida Department of Environmental Protection ("FDEP"), the purpose of the proposed extraction wells, the need for appropriate protections during contract negotiations, opportunities to use qualified local contractors, the County's current disposition of landfill gas and any resulting unrealized revenue, and the project's anticipated financial and environmental benefits to the community. It was

explained that the County's prior agreement to monetize landfill gas had been terminated and that the gas is not currently being used in a manner that provides the best available environmental and financial benefits to County residents. In response to the remaining questions, representatives explained that the facility would be operated in accordance with applicable federal and state safety requirements governing gas facilities and that local firefighters would be provided an opportunity to tour the facility and receive site-specific orientation.

Representatives further confirmed that the project would be subject to applicable FDEP permitting and regulatory requirements. Regarding the wells, it was clarified that they are gas-extraction wells, not injection wells, and that landfill-gas collection wells are required independently of the proposed project because landfill gases cannot be released uncontrolled into the atmosphere. Representatives also stated that reasonable efforts would be made to engage qualified local contractors. The County further advised that it would retain qualified external consultants with relevant industry expertise to assist with due diligence and contract negotiations and to protect the County's interests. The Board considered these questions, responses, and favorable public comments regarding the project's potential financial and environmental benefits and determined that the matters raised can be appropriately addressed through regulatory compliance, technical review, due diligence, and carefully negotiated agreement terms and therefore do not preclude further consideration of the proposal. Public Interest Determination

Based upon the foregoing factors and findings, the Board determined that further consideration of the unsolicited proposal without initiating a public bidding phase is in the public interest. The proposed project has the potential to provide substantial environmental, operational, infrastructure, and financial benefits to the County while using private financing and avoiding upfront County capital costs.

This determination authorizes continued evaluation and negotiation only. It does not constitute approval of an interim agreement, comprehensive agreement, lease, gas-rights agreement, construction activity, or final project. Any interim agreement and comprehensive agreement will be presented to the Board of County Commissioners for consideration and approval at duly noticed public meetings. The County reserves the right to discontinue negotiations or reject the proposal at any time before execution of a comprehensive agreement.

A second duly noticed public meeting will be held at a date and time to be determined in the John Law Ayers County Commission Chambers, Hernando County Government Center, 20 North Main Street, Room 160, Brooksville, Florida 34601.

At that meeting, the Board will receive additional public comment and determine whether to proceed with an interim

agreement for the unsolicited proposal without engaging in a public bidding process.

This report is published in the Florida Administrative Register pursuant to section 255.065, Florida Statutes, and Section 45 of the Hernando County Procurement Manual.

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.
