

NOTICE OF PROPOSED RULE DEVELOPMENT

DEPARTMENT OF REVENUE

COMMUNICATIONS SERVICES TAX

RULE NO.:

12A-19.015

RULE TITLE:

Recordkeeping Requirements

PURPOSE AND EFFECT: The purpose of this notice is to inform the public that the department is developing requirements for records and information to be maintained by communications services tax dealers.

The effect of this action is to ensure that the Department's rules conform to the applicable provisions in Chapter 202, Florida Statutes.

SUBJECT AREA TO BE ADDRESSED: The subject area that will be addressed is the records and information required to be maintained by communications services tax dealers.

SPECIFIC AUTHORITY: Section 202.28(1)(b)2. , FS.

LAW IMPLEMENTED: Sections 202.26(3)(f) and (j), 202.28(1)(b)2., 202.34(1) and (3), 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 WEEKLY.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS:

Vince Aldridge, Technical Assistance and Dispute Resolution, Department of Revenue, P.O.

Box 7443, Tallahassee, Florida 32314-7443 telephone (850) 488-0718 , e-mail address:

aldridgev@dor.state.fl.us.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: If you are hearing or

speech impaired, please contact the Department by using the Florida Relay Service, 1(800)955-8770 (Voice) and 1(800)955-8771 (TDD).

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