

## AGENDA

### FLORIDA DEPARTMENT OF REVENUE

#### RULE DEVELOPMENT WORKSHOP (TO BE HELD IF REQUESTED IN WRITING)

1:30 P.M., AUGUST 16, 2011  
ROOM 1220, BLDG ONE, 2450 SHUMARD OAK BLVD  
TALLAHASSEE, FLORIDA

#### THIS MEETING IS OPEN TO THE PUBLIC

**1. Call to Order:**

- (a) Introduction of Department of Revenue Staff
- (b) Opening Remarks by Department of Revenue

**2. Business: Presentation and discussion of the proposed changes to the following rule sections of the Florida Administrative Code:**

**ADMINISTRATIVE RULES**

Rule 12-3.0015, F.A.C. – Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded

Rule 12-6.0015, F.A.C. – Public Use Forms

Rule 12-16.003, F.A.C. – Form of Consent Agreements

Rule 12-18.001, F.A.C. – Authorization for Compensation

Rule 12-18.004, F.A.C. – Submission of Information and Claims for Compensation

Rule 12-22.005, F.A.C. – Disclosure Procedures

Rule 12-29.002(5), F.A.C. – Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Rescindment

Rule 12-29.003(2), F.A.C. – Florida Tax Credit Scholarship Program; Applications

**SALES AND USE TAX**

Rule 12A-1.0142, F.A.C. – Refund of Tax Paid on Purchases of Equipment, Machinery, and Other Materials for Renewable Energy Technologies

Rule 12A-1.097, F.A.C. – Public Use Forms

Rule 12A-1.0107(8), F.A.C. – Enterprise Zone and Florida Neighborhood Revitalization Programs

**RENTAL CAR SURCHARGE**

Rule 12A-16.008, F.A.C. – Public Use Forms

**COMMUNICATIONS SERVICES TAX**

Rule 12A-19.041, F.A.C. – Sales of Communications Services to a Residential Household

Rule 12A-19.100, F.A.C. – Public Use Forms

### **FUEL AND POLLUTANTS TAX**

Rule 12B-5.030, F.A.C. – Importers  
Rule 12B-5.040, F.A.C. – Carriers  
Rule 12B-5.050, F.A.C. – Terminal Suppliers  
Rule 12B-5.060, F.A.C. – Wholesalers  
Rule 12B-5.070, F.A.C. – Terminal Operators  
Rule 12B-5.080, F.A.C. – Exporters  
Rule 12B-5.090, F.A.C. – Local Government Users  
Rule 12B-5.100, F.A.C. – Mass Transit Systems  
Rule 12B-5.110, F.A.C. – Blenders  
Rule 12B-5.121, F.A.C. – Temporary Licenses Issued Under a Declared Emergency  
Rule 12B-5.130, F.A.C. – Refunds  
Rule 12B-5.150, F.A.C. – Public Use Forms  
Rule 12B-5.200, F.A.C. – Retailers of Alternative Fuel  
Rule 12B-5.400, F.A.C. – Producers and Importers of Pollutants

### **SEVERANCE TAX**

Rule 12B-7.008, F.A.C. – Public Use Forms  
Rule 12B-7.026, F.A.C. – Public Use Forms

### **INSURANCE PREMIUM TAX**

Rule 12B-8.001(1), F.A.C. – Premium Tax; Rate and Computation  
Rule 12B-8.0012, F.A.C. – Insurance Policy Surcharge; Rate and Computation  
Rule 12B-8.003, F.A.C. – Tax Statement; Overpayments  
Rule 12B-8.006, F.A.C. – State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount  
Rule 12B-8.007, F.A.C. – Deposit of Certain Tax Receipts; Refund of Improper Payments  
Rule 12B-8.016, F.A.C. – Retaliatory Provisions

### **CORPORATE INCOME TAX**

Rule 12C-1.003, F.A.C. – Definitions  
Rule 12C-1.051, F.A.C. – Forms  
Rule 12C-1.343, F.A.C. – Interest Computations

### **INTANGIBLE TAX**

Rule 12C-2.0115, F.A.C. – Public Use Forms

### **ESTATE TAX**

Rule 12C-3.0015, F.A.C. – Documents, Extensions, and Due Dates for Filing  
Rule 12C-3.008, F.A.C. – Public Use Forms

### **3. Closing comments.**

## NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

GENERAL; PROCEDURE

RULE NO:    RULE TITLE:

12-3.0015    Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded

PURPOSE AND EFFECT: Prior to posting forms and other documents on the Department's website, taxpayers were able to obtain forms and documents using the Department's Fax on Demand System. With forms and documents readily available on the website, the Fax on Demand System has been discontinued.

Effective January 1, 2012, section 22, Chapter 2011-76, L.O.F., repeals the emergency excise tax.

The purpose of the proposed amendments to Rule 12-3.0015, F.A.C. (Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded), is to remove provisions regarding the obsolete Fax on Demand System and provisions regarding the emergency excise tax that will be repealed effective January 1, 2012.

SUBJECT AREA TO BE ADDRESSED: The subject of the rule workshop is the proposed removal of provisions regarding the obsolete Fax on Demand System and provisions regarding the emergency excise tax that will be repealed effective January 1, 2012.

RULEMAKING AUTHORITY: 213.06(1) FS.

LAW IMPLEMENTED: 213.235, 213.255 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: August 16, 2011, 1:30 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tammy Miller at (850) 617-8346. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7610.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's Internet site at [myflorida.com/dor/rules](http://myflorida.com/dor/rules).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-3, FLORIDA ADMINISTRATIVE CODE  
GENERAL; PROCEDURE  
AMENDING RULE 12-3.0015

12-3.0015 Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded.

(1) The provisions of Section 213.235, F.S., and this rule apply to all taxes listed in Section 213.05, F.S., except those taxes imposed by ~~Chapter~~ Chapters 220 and 221, F.S. The interest rate provisions of Rule 12C-1.343, F.A.C., ~~shall continue to~~ apply to the taxes imposed by ~~Chapter~~ Chapters 220 and 221, F.S.

(2) through (3) No change.

(4)(a) The interest rate determined pursuant to Section 213.235, F.S., is subject to change on January 1st and July 1st of each year.

(b) The applicable interest rate for any 6-month period can be obtained by any of the following methods:

1. Accessing the Department's ~~website at [www.myflorida.com/dor/taxes](http://www.myflorida.com/dor/taxes) web site at the address in brackets~~ [<http://www.myflorida.com/dor/>].

2. Calling ~~Taxpayer Tax Information~~ Services during regular business hours at (800) 352-3671.

3. ~~Calling the Department's Fax on Demand Retrieval System by dialing (850) 922-3676 from the handset of the fax machine.~~

(5) No change.

Rulemaking Specific Authority 213.06(1) FS. Law Implemented 213.235, 213.255 FS. History–

New 4-2-00, Amended \_\_\_\_\_.

## NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

GENERAL; PROCEDURE

RULE NO:    RULE TITLE:

12-6.0015    Public Use Forms

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12-6.0015, F.A.C., is to adopt, by reference, changes to Form DR-835 (Power of Attorney and Declaration of Representative), that will provide for the inclusion of an e-mail address at which the Department may contact a taxpayer's representative.

**SUBJECT AREA TO BE ADDRESSED:** The subject area of the workshop is the proposed adoption of changes to Form DR-835 (Power of Attorney and Declaration of Representative).

**RULEMAKING AUTHORITY:** 213.06(1), 213.21(1) FS.

**LAW IMPLEMENTED:** 72.011, 119.071(5), 213.21 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.**

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**NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT:** Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tammy Miller at (850) 617-8346. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be

reached at (800) 955-8770 (Voice) and (800) 955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Janet Young, Tax Law Specialist, Technical Assistance and Dispute

Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone  
(850) 717-7610.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on  
the Department's Internet site at [myflorida.com/dor/rules](http://myflorida.com/dor/rules).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-6, FLORIDA ADMINISTRATIVE CODE  
INFORMAL PROTEST AND APPEAL PROCEDURE  
AMENDING RULE 12-6.0015

12-6.0015 Public Use Forms. The following form is employed by the Department in its dealings with the public. This form is hereby incorporated by reference in this rule. Copies of this form are available, without cost, by using one or more of the following methods: 1) downloading the form from the Department’s Internet site at [www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms); or, 2) calling the Department at (800)352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Department’s TDD at (800)367-8331 or (850)922-1115.

Form Number	Title	Effective Date
DR-835	Power of Attorney and Declaration of Representative (R. <del>07/11</del> <del>09/09</del> )	<del>___ 06/10</del>

Rulemaking Authority 213.06(1), 213.21(1) FS. Law Implemented 72.011, 119.071(5), 213.21 FS. History—New 3-6-03, Amended 4-5-07, 1-27-09, 6-28-10,\_\_\_\_\_.

## NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

CONSENT AGREEMENTS

RULE NO:    RULE TITLE:

12-16.003    Form of Consent Agreements

**PURPOSE AND EFFECT:** Prior to posting forms and other documents on the Department's website, taxpayers were able to obtain forms and documents by fax, using the Department's Fax on Demand System. With forms and documents readily available on the website, the Fax on Demand System has been discontinued. The purpose of the proposed rule amendments to Rule 12-16.003, F.A.C. (Form of Consent Agreements), is to remove obsolete provisions regarding the Fax on Demand System.

**SUBJECT AREA TO BE ADDRESSED:** The proposed removal of provisions regarding the obsolete Fax on Demand System.

**RULEMAKING AUTHORITY:** 213.06(1) FS.

**LAW IMPLEMENTED:** 213.23 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.**

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**NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT:** Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before

such proceeding by contacting Tammy Miller at (850) 617-8346. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TDD).

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE**

**DEVELOPMENT IS:** Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7610.

**THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:** Published on the Department's Internet site at [myflorida.com/dor/rules](http://myflorida.com/dor/rules).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-16, FLORIDA ADMINISTRATIVE CODE  
CONSENT AGREEMENTS  
AMENDING RULE 12-16.003

12-16.003 Form of Consent Agreements.

(1) No change.

(2) The Department prescribes Form DR-872, Consent to Extend the Time to Issue an Assessment or to File a Claim for Refund, dated October 2003, as the form to be used for the purposes of this chapter and incorporates this form by reference. A copy of this form may be obtained, without cost, by one or more of the following methods: 1) downloading the form from the Department's Internet site at [www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms); ~~writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112~~; or, 2) calling the Department at (800)352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time; ~~faxing the Distribution Center at (850)922-2208~~; or, 3) ~~using a fax machine telephone handset to call the Department's automated Fax on Demand system at (850)922-3676~~; or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112 5) ~~calling the Forms Request Line during regular office hours at (800) 352-3671~~; or, 6) downloading selected forms from the Department's Internet site at the address shown inside the parentheses ([www.myflorida.com/dor](http://www.myflorida.com/dor)). Persons with hearing or speech impairments may call the

Department's TDD at (800) 367-8331. The Department will provide this form to the taxpayer with the information specified in subsection (1) of this rule already entered on the form.

Rulemaking Specific Authority 213.06(1) FS. Law Implemented 213.23 FS. History—New 12-28-88, Amended 3-16-93, 12-2-03,\_\_\_\_\_.

## NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

COMPENSATION FOR TAX INFORMATION

RULE NO:    RULE TITLE:

12-18.001    Authorization for Compensation

12-18.004    Submission of Information and Claims for Compensation

PURPOSE AND EFFECT: Effective January 1, 2012, Section 22, Chapter 2011-76, L.O.F., repeals the emergency excise tax. The purpose of the proposed amendments to Rule 12-18.001, F.A.C. (Authorization for Compensation), is to reflect the repeal of the emergency excise tax. The purpose of the proposed amendments to Rule 12-18.004, F.A.C. (Submission of Information and Claims for Compensation), is to reflect the repeal of the emergency excise tax in the Form DR-55 (Application for Compensation for Tax Information).

SUBJECT AREA TO BE ADDRESSED: The proposed amendments to Rules 12-18.001, and 12-18.004, F.A.C., reflect the repeal of the emergency excise tax by Section 22, Chapter 2011-76, L.O.F.

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

LAW IMPLEMENTED: 92.525(2), 119.071(5), 213.30 FS.

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**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE**

**DEVELOPMENT IS:** Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610.

**THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:** Published on the Department's Internet site at [myflorida.com/dor/rules](http://myflorida.com/dor/rules).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-18, FLORIDA ADMINISTRATIVE CODE  
COMPENSATION FOR TAX INFORMATION  
AMENDING RULE 12-18.001

12-18.001 Authorization for Compensation.

(1)(a) The Executive Director of the Department of Revenue or the Executive Director's designee is authorized to compensate persons who provide information leading to the punishment of, or collection of taxes, surtaxes, surcharges, fees, penalties, or interest from, any person with respect to the taxes enumerated in Section 213.05, F.S. The Department is not authorized to compensate persons who provide information with respect to a revenue or tax law that is not administered, regulated, controlled, and collected by the Department, as provided in Section 213.05, F.S. No person is authorized under these rules to make any offer, or promise, or otherwise to bind the Executive Director or the Executive Director's designee with respect to the payment of any compensation or the amount thereof.

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

1. No change.
2. Corporate income and ~~emergency~~ excise tax;
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,\_\_\_\_\_.

12-18.004 Submission of Information and Claims for Compensation.

(1) and (2) No change.

(3)(a) The Department designates Form DR-55, Application for Compensation for Tax Information, as the form to be used by claimants for this purpose. Form DR-55, Application for Compensation for Tax Information (R. 01/12 ~~09/09~~, Effective \_\_\_ ~~06/10~~), is hereby incorporated, by reference, in this rule.

(b) No change.

Rulemaking Authority 213.06(1), 213.30(1) FS. Law Implemented 92.525(2), 119.071(5), 213.30 FS. History—New 6-21-88, Amended 11-14-91, 10-19-99, 10-1-03, 10-30-06, 6-1-09, 6-28-10, \_\_\_.

## NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

CONFIDENTIALITY AND DISCLOSURE OF TAX INFORMATION

RULE NO:    RULE TITLE:

12-22.005    Disclosure Procedures

**PURPOSE AND EFFECT:** The purpose of the proposed rule amendments to Rule 12-22.005, F.A.C. (Disclosure Procedures), is necessary to remove language on how to obtain copies of Form DR-835, Power of Attorney and Declaration of Representative, that is incorporated by reference in Rule 12-6.0015, F.A.C., and redundant of the provisions of that rule.

**SUBJECT AREA TO BE ADDRESSED:** The removal of redundant information on how to obtain copies of Form DR-835, Power of Attorney and Declaration of Representative, from the Department.

**RULEMAKING AUTHORITY:** 213.06(1) FS.

**LAW IMPLEMENTED:** 213.053, 213.22 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.**

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impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TDD).

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE**

DEVELOPMENT IS: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7610.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's Internet site at [myflorida.com/dor/rules](http://myflorida.com/dor/rules).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-22, FLORIDA ADMINISTRATIVE CODE  
CONFIDENTIALITY AND DISCLOSURE OF  
TAX INFORMATION  
AMENDING RULE 12-22.005

12-22.005 Disclosure Procedures.

(1) through (2)(b)2. No change.

3. A taxpayer may authorize his representative to receive confidential state tax information by a documented Power of Attorney filed with the Department. The Department prescribes form DR-835, Power of Attorney and Declaration of Representative (incorporated by reference in Rule 12-6.0015, F.A.C.), as the form to be used for the purposes of this chapter. ~~This form may be obtained through one of the following methods: 1) writing the Florida Department of Revenue, Records Management Room 1-4364, 5050 West Tennessee Street, Tallahassee, Florida 32399-0158; or, 2) faxing the request for forms to the Forms Distribution Center at (850) 922-2208; or, 3) using a fax machine telephone handset to call the Department's automated Fax on Demand system at (850) 922-3676; or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy; or, 5) calling the Forms Request Line during regular office hours at (800) 352-3671; or, 6) downloading selected forms from the Department's Internet site at the address shown in parentheses (www.myflorida.com/dor).~~

4. No change.

(3) through (5) No change.

Rulemaking Specific Authority 213.06(1) FS. Law Implemented 213.053, 213.22 FS. History—  
New 12-18-88,\_\_\_\_\_.

## NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

MULTITAX CREDITS

RULE NO:    RULE TITLE:

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

12-29.003    Florida Tax Credit Scholarship Program; Applications

PURPOSE AND EFFECT: Chapter 2011-123, L.O.F., extends the period for which tax credits authorized under the Florida Tax Credit Scholarship Program may be taken from three years to five years, eliminates the 75% limitation on the corporate income tax and insurance premium tax credits, and allows taxpayers who have previously rescinded a tax credit more than once to obtain approval to rescind an outstanding tax credit.

The purpose of the amendments to Rule 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Rescindment), is to incorporate the changes to the Florida Tax Credit Scholarship Program made by Chapter 2011-123, L.O.F.: (1) remove the limitation on the corporate income tax and insurance premium tax credits that were limited to 75% of the tax due after the required deductions; (2) provide that the five-year carryforward period is applicable to all credits approved under the Program for carryforward on or after July 1, 2011, and to all unused carryforward credits that were eligible to be carried forward as of July 1, 2011; (3) remove the limitation that prevented taxpayers who had previously rescinded a tax credit authorized under the Program from obtaining approval to rescind an outstanding tax credit; and (4) remove obsolete provisions.

The purpose of the proposed amendments to Rule 12-29.003, F.A.C. (Florida Tax Credit

Scholarship Program; Applications), is to incorporate the changes made to the Program by Chapter 2011-123, L.O.F.

**SUBJECT AREA TO BE ADDRESSED:** The subject of the workshop is the proposed amendments to incorporate the changes to the Florida Tax Credit Scholarship Program and the repeal of the emergency excise tax effective January 1, 2012.

**RULEMAKING AUTHORITY:** 213.06(1), 1002.395(13) FS.

**LAW IMPLEMENTED:** 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (13) FS.

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**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE**

**DEVELOPMENT IS:** Robert DuCasse, Revenue Program Administrator, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6476.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's Internet site at [myflorida.com/dor/rules](http://myflorida.com/dor/rules).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-29, FLORIDA ADMINISTRATIVE CODE  
MULTITAX CREDITS  
AMENDING RULES 12-29.002 AND 12-29.003

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

(1) No change.

(2) **TAXPAYERS ELIGIBLE TO PARTICIPATE IN THE PROGRAM.** Taxpayers who pay any of the following taxes may apply to the Department for a credit allocation as follows:

(a) For the taxes administered by the Department:

1. through 4. No change.

~~5. Taxpayers who were eligible for tax credits authorized by Sections 220.187 and 624.51055, F.S., prior to July 1, 2010, remain eligible for the tax credit now authorized by Section 1002.395, F.S.~~

(b) No change.

(3) through (4) No change.

(5) **TAX CREDITS.**

(a)1. Corporate Income Tax - For tax years ending on or after July 1, 2011, a A tax credit of 100 percent of the contribution against any corporate income tax due for the tax year is allowed. The amount of the tax credit for a tax year:

a. Is taken in the order of the credits provided against the corporate income tax in Section

~~220.02(8), F.S. Is limited to 75 percent of the corporate income tax due after application of any other allowable credits taken by the taxpayer for that tax year;~~

b. through c. No change.

2. No change.

(b)1. Insurance Premium Tax - For tax years ending on or after July 1, 2011, a tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit is limited to ~~75 percent~~ of the insurance premium tax due after deducting:

a. through c. No change.

2. No change.

(c)1. Sales and Use Tax - ~~A Beginning January 1, 2011,~~ a tax credit of 100 percent of the contribution is allowed against any sales and use tax due imposed under Chapter 212, F.S., to any taxpayer who holds a valid Sales and Use Tax Direct Pay Permit issued by the Department.

(d) through (f) No change.

(6) CARRYFORWARD OF UNUSED CREDITS.

(a) When a taxpayer is unable to use a tax credit during the period specified by the Department in the approval letter, because the taxpayer's liability is insufficient, the taxpayer may apply to carry forward the unused tax credit amount for a period not to exceed five ~~three~~ years. The five-year carryforward period is applicable to all credits approved for carryforward on or after July 1, 2011, and to all unused carryforward credits that were eligible to be carried forward as of July 1, 2011. Taxpayers must apply on-line using the Department's website at [www.myflorida.com/dor/taxes/tax\\_incentives.html](http://www.myflorida.com/dor/taxes/tax_incentives.html) or submit an Application for Tax Credit for Contributions to Nonprofit Scholarship Funding Organizations (SFOs) (Form DR-116000,

incorporated by reference in Rule 12-29.003, F.A.C.) requesting approval to carry forward the unused portion of the tax credit during the year in which the taxpayer wants to carry forward the unused tax credit. Applications to carry forward amounts beyond the five-year ~~three-year~~ period will not be accepted by the Department. See paragraph (3)(a) for submitting the application to the Department.

(b) No change.

(c) Within ten days of receipt of the application, the Department will send written correspondence regarding the amount of the credit carryforward, or the reason the carryforward request could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the carryforward before the Department will issue such correspondence. No request will be approved when the application for a credit allocation carryforward is submitted for a period beyond five ~~three~~ years from the year in which the credit allocation was approved.

(d) Examples.

1. Corporate Income Tax Example - A calendar year taxpayer applied for and was approved for a credit allocation against corporate income tax for the year ending December 31, 2011. To carry forward the unused portion of the credit allocation from its tax year ending December 31, 2011, to its tax year ending December 31, 2012, the taxpayer must apply to the Department, specifying the carryforward amount, on or after January 3, 2012. The application must be filed on or before December 31, 2012. If any unused portion of the credit allocation remains, the taxpayer must apply for a carryforward of the unused portion. Any unused carryforward from its tax year ending December 31, 2011, expires on December 31, 2016 ~~2014~~.

2. Insurance Premium Tax Example - A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2010. To carry forward the

unused portion of the credit allocation that was not taken on the 2010 insurance premium tax return (due March 1, 2011) to the 2011 insurance premium tax return, the taxpayer must apply to the Department, specifying the carryforward amount, on or after January 3, 2011. The application must be filed and approved on or before December 31, 2011. If any unused portion of the credit allocation remains, the taxpayer must apply for a carryforward of the unused portion. Any unused carryforward from its tax year ending December 31, 2010, expires on December 31, 2015 ~~2013~~.

3. Sales and Use Tax Example - A taxpayer who holds a Sales Tax Direct Pay Permit applied for and was approved for a credit allocation against sales and use tax due to the Department for the state fiscal year 2011-2012. The taxpayer paid the contribution to an eligible nonprofit scholarship funding organization on July 15, 2011, and submitted a copy of the certificate of contribution received from the organization to the Department. The taxpayer's liability was insufficient to use the entire credit allocation on sales and use tax returns filed with the Department on or before June 30, 2012. To carry forward the unused portion of the tax credit to the 2012-2013 state fiscal year, the taxpayer must apply to the Department, specifying the carryforward amount during the 2012-2013 state fiscal year. The application must be filed and approved, and any approved carryforward must be taken on a sales and use tax return filed on or before June 30, 2013. If any unused portion of the credit allocation remains, the taxpayer must apply for a carryforward of the unused portion to be used during the following state fiscal year. Any unused carryforward from the 2011-2012 state fiscal year expires June 30, 2017 ~~2015~~.

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

5. Excise Taxes on Liquor, Wine, and Malt Beverages Example - A taxpayer who holds a liquor license issued by the Division applied for and was approved for a credit allocation against the liquor excise tax for returns due during the state fiscal year 2011-2012. The taxpayer's liability was insufficient to use the entire credit allocation during that state fiscal year. To carry forward the unused portion of the tax credit to the 2012-2013 state fiscal year, the taxpayer must apply to the Department, specifying the carryforward amount during the 2012-2013 state fiscal year. The application must be filed and approved, and any approved carryforward must be taken on a return filed with the Division, on or before June 30, 2013. If any unused portion of the credit allocation remains, the taxpayer must apply for a carry forward of the unused portion to be used during the following state fiscal year. Any unused carryforward from the 2011-2012 state fiscal year expires June 30, 2017 ~~2015~~.

(e) No change.

(7) RESCINDMENT OF UNUSED TAX CREDITS.

(a) No change.

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

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

~~2. The taxpayer has had more than one approved rescindment of credit within the last three tax years; or,~~

~~2.3.~~ The allocation year is closed for all taxpayers. The allocation period for a calendar year is closed for all taxes and all taxpayers on November 30 of the subsequent calendar year.

(c) through (d) No change.

Rulemaking Authority 1002.395(13) F.S. Law Implemented 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (13) FS. History-New 6-6-11, Amended.

12-29.003 Florida Tax Credit Scholarship Program; Applications.

(1)(a) The following application forms and instructions are used by the Department in its administration of the Florida Tax Credit Scholarship Program. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
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(2)(a) DR-116000	Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (SFOs)  (R. <u>07/11</u> <del>04/11</del> )	<u>06/11</u>
	( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__00269">http://www.flrules.org/Gateway/reference.asp?No=Ref-__00269</a> )	

(b) DR-116100	Application for Rescindment of Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (SFOs)  (N. <u>07/11</u> <del>04/11</del> )	<u>06/11</u>
	( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__00270">http://www.flrules.org/Gateway/reference.asp?No=Ref-__00270</a> )	

Rulemaking Authority 213.06(1), 1002.395(13) F.S. Law Implemented 92.525(1)(b), 211.0251,

212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (13) FS. History-New 6-6-11, Amended.

## NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

SALES AND USE TAX

RULE NO:    RULE TITLE:

12A-1.0142    Refund of Tax Paid on Purchases of Equipment, Machinery, and Other Materials  
for Renewable Energy Technologies

12A-1.097    Public Use Forms

12A-1.107    Enterprise Zone and Florida Neighborhood Revitalization Programs

**PURPOSE AND EFFECT:** The Department of Environmental Protection Florida Renewable Energy Technologies Sales Tax Program, as provided in Section 212.08(7)(ccc), F.S., established by Section 9, Chapter 2008-227, L.O.F., expired July 1, 2010. Section 1, Chapter 2011-3, L.O.F., removes the obsolete statutory section from the Florida Statutes. The purpose of the proposed repeal of Rule 12A-1.0142, F.A.C. (Refund of Tax Paid on Purchases of Equipment, Machinery, and Other Materials for Renewable Energy Technologies), is to remove obsolete provisions regarding the Department's administration of the Program.

Currently, the use of the sales and use tax returns is limited to a single calendar year. The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to consolidate and simplify instructions for sales and use tax returns and to remove the limitation of the use of the tax return to a single calendar year. The proposed amendments update Form DR-1, Florida Business Tax Application, and reorganize the application and instructions to simplify the registration process for Florida's taxes administered by the Department and to obtain information from taxpayers that will allow the Department to provide information regarding Florida's tax laws to those taxpayers impacted by the law.

Prior to posting forms and other documents on the Department's website, taxpayers were able to obtain forms and documents by fax using the Department's Fax on Demand System. With forms and documents readily available on the website, the Fax on Demand System has been discontinued.

The purpose of the proposed rule amendments to Rule 12A-1.107, F.A.C. (Enterprise Zone and Florida Neighborhood Revitalization Programs), is to remove obsolete provisions regarding the Fax on Demand System.

**SUBJECT AREA TO BE ADDRESSED:** The subject of the rule workshop is: (1) the proposed removal of obsolete provisions regarding the Department's administration of the Florida Renewable Energy Technologies Sales Tax Program; (2) the proposed removal of provisions regarding the obsolete Fax on Demand System; and (3) the changes to forms used by the Department in the administration of sales and use tax.

**RULEMAKING AUTHORITY:** 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (g)6., (h)6., (n)4., (o)4., (7), (15)(e), 212.11(5)(b), 212.12(1)(b)2., 212.17(6), 212.18(2), (3), 213.06(1), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS.

**LAW IMPLEMENTED:** 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.15(2), 212.17, 212.18(2), (3), 213.235, 213.255, 213.29, 213.37, 215.26, 219.07, 288.1083, 288.1258, 376.70, 376.75, 377.801-.806, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315,

443.1316, 443.171(2), (7) 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: August 16, 2011, 1:30 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tammy Miller at (850) 617-8346. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7610.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's Internet site at [myflorida.com/dor/rules](http://myflorida.com/dor/rules).

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE

SALES AND USE TAX

AMENDING RULES 12A-1.097 AND 12A-1.107

REPEAL 12A-1.0142

12A-1.0142 Refund of Tax Paid on Purchases of Equipment, Machinery, and Other Materials for Renewable Energy Technologies.

~~(1) Who May Claim the Refund. Any applicant who has received approval from the Department of Environmental Protection for purchases of equipment, machinery, and other materials for renewable energy technologies will be allowed a refund of Florida sales and use taxes previously paid, not to exceed the statutory limitations provided in Section 212.08(7)(ccc), F.S.~~

~~(a) The refund of Florida sales and use tax previously paid is applicable to the following items:~~

- ~~1. Hydrogen powered vehicles.~~
- ~~2. Materials incorporated into hydrogen powered vehicles.~~
- ~~3. Hydrogen fueling stations.~~
- ~~4. Commercial stationary hydrogen fuel cells.~~
- ~~5. Materials used in the distribution of biodiesel (B10-B100) and ethanol (E10-E100), including fueling infrastructure, transportation, and storage for these fuels. Gasoline fueling station pump retrofits for ethanol (E10-E100) distribution also qualify.~~

~~(b) Section 212.08(7)(ccc), F.S., limits the total amount available for a refund of Florida sales and use tax paid to the following:~~

~~1. For tax paid on hydrogen-powered vehicles, materials incorporated into hydrogen-powered vehicles, and hydrogen-fueling stations, the total amount available for refund is limited to \$2 million in tax each state fiscal year.~~

~~2. For tax paid on commercial stationary hydrogen fuel cells, the total amount available for refund is limited to \$1 million in tax each state fiscal year.~~

~~3. For tax paid on materials used in the distribution of biodiesel and ethanol, including fueling infrastructure, transportation, and storage for these fuels, and for the retrofitting of gasoline station pumps for ethanol (E10-E100) distribution, the total amount available for refund is limited to \$1 million in tax each state fiscal year.~~

~~(2) Obtaining the Refund.~~

~~(a) Taxpayers claiming the refund must first file Form FEO-06-01, Florida Renewable Energy Technologies Sales Tax Program Application (11/07, hereby incorporated by reference, Effective 06/08). The application may be obtained, without cost, at [www.dep.state.fl.us/energy](http://www.dep.state.fl.us/energy) or by telephone at (850)245-8002 or by writing to:~~

~~Florida Department of Environmental Protection~~

~~ATTN: Renewable Energy Technologies Sales Tax Program~~

~~Florida Energy Office~~

~~2600 Blair Stone Road, MS-19~~

~~Tallahassee, Florida 32399-2400.~~

~~(b) When the Department of Environmental Protection sends written certification to the applicant, approving the refund of Florida sales and use tax, the agency will send a copy of the~~

~~written certification and all supporting documentation to the Department of Revenue. To obtain a refund of Florida sales and use tax previously paid on purchases of equipment, machinery, and other materials for renewable energy technologies, the applicant must file a completed Application for Refund Sales and Use Tax (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.), with a copy of the certification letter from the Department of Environmental Protection. Form DR-26S must be filed with the Department of Revenue within 6 months from the date of the written certification issued by the Department of Environmental Protection approving the refund. The refund claim is limited to the amount certified by the Florida Department of Environmental Protection. Form DR-26S, with a copy of the certification letter, should be mailed to:~~

~~Florida Department of Revenue~~

~~Refund Subprocess~~

~~P.O. Box 6490~~

~~Tallahassee, Florida 32314-6490.~~

Rulemaking Authority 212.08(7)(ccc), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.08(7)(ccc), 213.255, 215.26, 377.801-.806 FS. History—New 6-4-08, Repealed \_\_\_\_\_.

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) No change.

(b) Forms (certifications) specifically denoted by an asterisk (\*) are issued by the

Department upon final approval of the appropriate application. Defaced copies of certifications, for purposes of example, may be obtained by written request directed to:

Florida Department of Revenue

Taxpayer Services

5050 West Tennessee Street, Bldg. L

Tallahassee, Florida 32399-0112.

Form Number	Title	Effective Date
(2)(a) DR-1	<u>Florida Business Tax Application</u> <del>Application to Collect and/or Report Tax in Florida</del>	
	(R. <u>01/12</u> <del>09/09</del> )	<u>    </u> <del>06/10</del>
<u>(b) DR-1N</u>	<u>Instructions for Competing Form DR-1 Florida Business Tax Application</u> (N. 01/12)	<u>    </u>
<u>(c)(b) DR-1CON</u>	Application for Consolidated Sales and Use Tax Filing Number (R. 03/04)	09/04
(3) through (4)	No change.	
(5)(a) DR-7	Consolidated Sales and Use Tax Return	
	(R. <u>01/12</u> <del>01/11</del> )	<u>    </u> <del>01/11</del>
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (R. <u>01/12</u> <del>01/11</del> )	<u>    </u> <del>01/11</del>
(c) DR-15CON	Consolidated Summary - Sales and Use Tax Return (R. <u>01/12</u> <del>01/11</del> )	<u>    </u> <del>01/11</del>
(6)(a) DR-15	Sales and Use Tax Return (R. <u>01/12</u> <del>01/11</del> )	<u>    </u> <del>01/11</del>
<u>(b) DR-15N</u>	<u>Instructions for DR-15 Sales and Use</u>	

	<u>Tax Returns (R. 01/12)</u>	___
<del>(b) DR-15CS</del>	<del>Sales and Use Tax Return (R. 01/11)</del>	<del>01/11</del>
(c) DR-15CSN	DR-15 Sales and Use Tax – Instructions (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(d) DR-15EZ	Sales and Use Tax Return (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
<del>(e) DR-15EZCSN</del>	<del>DR-15EZ Sales and Use Tax Return – Instructions</del> ( <del>R. 01/11</del> )	<del>01/11</del>
<del>(e)(f) DR-15EZN</del>	Instructions for <del>2011</del> DR-15EZ Sales and Use Tax Returns (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
<del>(f)(g) DR-15JEZ</del>	No change.	
<del>(g)(h) DR-15MO</del>	Florida Tax on Purchases (R. <u>10/10</u> <del>09/10</del> )	___ <del>01/11</del>
<del>(i) DR-15N</del>	<del>Instructions for 2011 DR-15 Sales and Use</del> <del>Tax Returns (R. 01/11)</del>	<del>01/11</del>

Renumber (j) through (m) as (h) through (j) No change.

(7)(a) No change.

(b) DR-16P	Sales and Use Tax Direct Pay Permit ( <u>R. 10/10</u> <del>N. 01/03</del> )	___ <del>06/03</del>
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(c) No change.

(8) through (23) No change.

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (7), 212.11(5)(b), 212.12(1)(b)2., 212.17(6), 212.18(2), (3), 213.06(1), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a),

201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 213.235, 213.29, 213.37, 219.07, 288.1258, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) 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,\_\_\_\_\_.

12A-1.107 Enterprise Zone and Florida Neighborhood Revitalization Programs.

(1) through (7) No change.

(8) OBTAINING FORMS.

(a) The forms referenced in this rule are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's Internet site at [www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms); writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 2) calling the Department at (800)352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time; faxing the Distribution Center at (850)922-2208; or, 3) using a fax machine telephone handset to call the Department's automated Fax on Demand system at (850) 922-3676; or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112 5) calling the Forms Request Line during regular office

~~hours at (800) 352-3671; or, 6) downloading selected forms from the Department's Internet site at the address shown inside the parentheses (www.myflorida.com/dor).~~ Persons with hearing or speech impairments may call the Department's TDD at (800) 367-8331.

(b) These forms may also be obtained from the Enterprise Zone Development Agency for the enterprise zone in which the business is located.

(9) No change.

Rulemaking Authority 212.08(5)(g)6., (h)6., (n)4., (o)4., (15)(e), 212.11(5)(b), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.08(5)(g), (h), (n), (o), (q), (15), 212.096, 212.11(5), 212.15(2), 212.17(6), 212.18(2) FS. History—New 1-3-96, Amended 6-19-01, 8-1-02, 5-4-03, 5-1-06, \_\_\_\_\_.

## NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

RENTAL CAR SURCHARGE

RULE NO:    RULE TITLE:

12A-16.008   Public Use Forms

**PURPOSE AND EFFECT:** Currently, the use of the solid waste and rental car surcharge form is limited to a single calendar year. The purpose of the proposed amendments to Rule 12A-16.008, F.A.C. (Public Use Forms), is to consolidate and simplify instructions for the solid waste fees and the rental car surcharge returns and to remove the limitation of the use of the tax return to a single calendar year.

**SUBJECT AREA TO BE ADDRESSED:** The subject area of the workshop is the proposed changes to forms used by the Department in the administration of solid waste fees and the rental car surcharge.

**RULEMAKING AUTHORITY:** 212.17(6), 212.18(2), 213.06(1) FS.

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

**IF REQUESTED 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:** August 16, 2011, 1:30 p.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

**NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT:** Any person requiring special accommodations to participate in any proceeding before the Technical Assistance and Dispute Resolution Office is asked to advise the Department at least 48 hours before such

proceeding by contacting Tammy Miller at (850)617-8346. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE**

**DEVELOPMENT IS:** Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610.

**THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:** Published on the Department's Internet site at [myflorida.com/dor/rules](http://myflorida.com/dor/rules).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-16, FLORIDA ADMINISTRATIVE CODE  
RENTAL CAR SURCHARGE  
AMENDING RULE 12A-16.008

12A-16.008 Public Use Forms.

(1)(a) The following public use forms and instructions are employed by the Department of Revenue in its dealings with the public in administering the rental car surcharge, as provided in this rule chapter, and the solid waste fees, as provided in Rule Chapter 12A-12, F.A.C. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) DR-15SW	Solid Waste and Surcharge Return  (R. <u>01/12</u> <del>01/11</del> )	<u>    </u> <del>01/11</del>
(3) DR-15SWN	Instructions for DR-15SW Solid Waste and Surcharge Returns (R. <u>01/12</u> <del>01/11</del> )	<u>    </u> <del>01/11</del>

(4) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.12(2), 213.235, 376.70, 403.717, 403.718, 403.7185 FS. History-New 11-14-89, Amended 7-7-91, 8-10-92, 3-21-95, 6-19-01, 4-17-03, 9-28-04, 6-28-05, 7-25-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11,\_\_\_\_\_.

## NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

COMMUNICATIONS SERVICES TAX

RULE NO:   RULE TITLE:

12A-19.041   Sales of Communications Services to a Residential Household

12A-19.100   Public Use Forms

PURPOSE AND EFFECT: Chapter 2011-119, L.O.F., revises the classification of “resort condominiums” and “resort dwellings,” in Chapter 509, F.S., as “public lodging establishments” to “vacation rentals.” The purpose of the proposed amendments to Rule 12A-19.041, F.A.C. (Sales of Communications Services to a Residential Household), is to update “resort dwellings” to “vacation rentals,” as an example of a transient public lodging establishment consistent with the provisions of Chapter 509, F.S.

Chapter 2011-120, L.O.F., modifies Section 202.16(3), F.S., eliminating the requirement of the Department to provide tax amounts and brackets to communications services dealers, and stating the requirement of communications services dealers to compute the state and the local communications services tax based on a rounding algorithm.

Providers of communications services address/jurisdiction databases and vendors of such databases may request that the Department certify their database for accuracy of the address/jurisdictions contained within the database. To apply, service providers and database vendors must submit Form DR-700012 (Application for Certification of Communications Services Database), along with their database containing a combination of FIPS 55 place codes and GNIS Feature Identifier place codes. When the place codes do not correlate, the database is returned to the applicant for correction.

The purpose of the proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), is to: (1) adopt, by reference, updates to Form DR-700012 to clarify that the FIPS 55 place codes and the GNIS Feature Identifier place codes contained within a database submitted for certification must correlate; (2) provide the version of form DR-700016 that is to be used to report the communications services tax during the specified reporting periods; (3) remove the instructions contained under “Rounding rule,” on Page 20 of Form DR-700016, Florida Communications Services Tax Return (R. 07/11); and (4) update the local communications services tax rates that will be in effect on January 1, 2012, on Form DR-700016, Florida Communications Services Tax Return (R. 01/12).

**SUBJECT AREA TO BE ADDRESSED:** The subject of the workshop is the Department’s proposed changes to: (1) Form DR-700012, Application for Certification of Communications Services Database, to provide the requirement that an address/jurisdiction database submitted by an application for certification by the Department must contain both FIPS 55 place codes and GNIS Feature Identifier place codes and that the place codes must correlate; and (2) Form DR-700016, Florida Communications Services Tax Return, to remove obsolete provisions regarding the rounding rule and to update the communications services tax rates effective January 1, 2012.

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

**LAW IMPLEMENTED:** 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.125(1), 202.13(2), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), (10), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2), (4) 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: August 16, 2011, 1:30 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before the Technical Assistance and Dispute Resolution Office is asked to advise the Department at least 48 hours before such proceeding by contacting Tammy Miller at (850)617-8346. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Heather Miller, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7104.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's Internet site at [myflorida.com/dor/rules](http://myflorida.com/dor/rules).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE  
COMMUNICATIONS SERVICES TAX  
AMENDING RULES 12A-19.041 AND 12A-19.100

12A-19.041 Sales of Communications Services to a Residential Household.

(1) through (2) No change.

(3) TRANSIENT PUBLIC LODGING ESTABLISHMENTS. The partial exemption for sales to residential households does not apply to sales to any residence that constitutes all or part of a transient public lodging establishment, as defined by Section 509.013, F.S.

(a) through (b) No change.

(c) A “transient public lodging establishment,” as defined in Section 509.013, F.S., means any unit, group of units, dwelling, building, or group of buildings within a single complex of buildings that is:

1. Advertised or held out to the public as a place that is regularly rented to guests; or
2. Rented more than three times in a calendar year, with each separate rental period having a duration less than 1 calendar month or less than 30 days.

(d) Transient public lodging establishments are rented to guests whose occupancy is intended to be temporary. Examples of transient public lodging establishments include hotels, motels, bed and breakfast inns, transient apartments, transient rooming houses, and vacation rentals ~~resort dwellings~~.

(4) and (5) No change.

Rulemaking Authority 202.26(3)(c) FS. Law Implemented 202.125(1), 202.13(2), 202.16(4), 202.19(10), 202.34(3), 202.35(4) FS. History—New 1-31-02, Amended 2-7-11,\_\_\_\_\_.

12A-19.100 Public Use Forms.

(1) No change.

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

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
01/12	January 2012 -	January 1, 2012 -
07/11	July 2011 - December 2011	July 1, 2011 - December 31, 2011
01/11	January 2011 - June 2011	January 1, 2011 - June 30, 2011
08/10	August 2010 - December 2010	August 1, 2010 - December 31, 2010
01/10	January 2010 - July 2010	January 1, 2010 - July 31, 2010
06/09	June 2009 - December 2009	June 1, 2009 - December 31, 2009
01/09	January 2009 - May 2009	January 1, 2009 - May 31, 2009
09/08	September 2008 - December 2008	September 1, 2008 - December 31, 2008
06/08	June 2008 - August 2008	June 1, 2008 - August 31, 2008
05/08	May 2008	May 1, 2008 - May 31, 2008
01/08	January 2008 - April 2008	January 1, 2008 - April 30, 2008
09/07	September 2007 - December 2007	September 1, 2007 - December 31, 2007
06/07	June 2007- August 2007	June 1, 2007- August 31, 2007

02/07	February 2007 - May 2007	February 1, 2007 - May 31, 2007
01/07	January 2007	January 1, 2007 - January 31, 2007
06/06	June 2006 - December 2006	June 1, 2006 - December 31, 2006
01/06	January 2006 - May 2006	January 1, 2006 - May 31, 2006
11/05	November 2005 - December 2005	November 1, 2005 - December 31, 2005
06/05	June 2005 - October 2005	June 1, 2005 - October 31, 2005
01/05	January 2005 - May 2005	January 1, 2005 - May 31, 2005
11/04	November 2004 - December 2004	November 1, 2004 - December 31, 2004
10/04	October 2004	October 1, 2004 - October 31, 2004
06/04	June 2004 - September 2004	June 1, 2004 - September 30, 2004
01/04	January 2004 - May 2004	January 1, 2004 - May 31, 2004
12/03	December 2003	December 1, 2003 - December 31, 2003
11/03	November 2003	November 1, 2003 - November 30, 2003
10/03	October 2003	October 1, 2003 - October 31, 2003
06/03	June 2003 - September 2003	June 1, 2003 - September 30, 2003
03/03	March 2003 - May 2003	March 1, 2003 - May 31, 2003
01/03	January 2003 - February 2003	January 1, 2003 - February 28, 2003
12/02	December 2002	December 1, 2002 - December 31, 2002
11/02	November 2002	November 1, 2002 - November 30, 2002
10/02	October 2002	October 1, 2002 - October 31, 2002
01/02	January 2002 - September 2002	January 1, 2002 - September 30, 2002
12/01	October 2001 - December 2001	October 1, 2001 - December 31, 2001

Form Number	Title	Effective Date
(3) DR-700012	Application for Certification of Communications Services Database (R. <del>05/11</del> <del>10/09</del> )	<del>___</del> 06/10
(4)(a) <u>DR-700016</u>	<u>Florida Communications Services Tax Return</u> (R. <u>01/12</u> )	___
(b) <u>DR-700016</u>	<u>Florida Communications Services Tax Return</u> (R. <u>07/11</u> )	___

(a) through (gg) renumbered (c) through (ii) No change.

(5) through (12) No change.

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.26(3)(a), (c), (d), (e), (j), 202.27(7) FS. Law Implemented 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.13(2), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10(3), 6-28-10(5), 2-7-11,\_\_\_\_\_.

## NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

TAX ON MOTOR FUELS, DIESEL FUELS, ALTERNATIVE FUELS, AVIATION FUELS,  
AND POLLUTANTS

RULE NO:    RULE TITLE:

12B-5.030    Importers

12B-5.040    Carriers

12B-5.050    Terminal Suppliers

12B-5.060    Wholesalers

12B-5.070    Terminal Operators

12B-5.080    Exporters

12B-5.090    Local Government Users

12B-5.100    Mass Transit Systems

12B-5.110    Blenders

12B-5.121    Temporary Licenses Issued Under a Declared Emergency

12B-5.130    Refunds

12B-5.150    Public Use Forms

12B-5.200    Retailers of Alternative Fuel

12B-5.400    Producers and Importers of Pollutants

PURPOSE AND EFFECT: Section 206.02(2)(c), F.S., requires terminal suppliers, importers, exporters, blenders, biodiesel manufacturers, and wholesalers to pay a \$30 license tax to obtain an annual fuel license or to renew an annual fuel license. Similar provisions are provided for carriers and terminal operators to obtain an annual fuel license in sections 206.021(3) and

206.022(2), F.S. Section 206.89(4), F.S., provides that a \$5 filing fee is required to obtain a license as a retailer of alternative fuel.

Sections 206.05(1), 206.051, and 206.89(2), F.S., provide that terminal suppliers, importers, exporters, wholesalers, and retailers of alternative fuel are required to post a bond to obtain a Florida fuel license. Section 206.9931(1), F.S., provides bond requirements for applicants applying for a license as an importer or producer of pollutants.

To obtain a Florida fuel license, the licensee is required to maintain a bond sufficient to ensure payment to the state of the amount of the tax, plus any penalties and interest for which the person may become liable. A wholesaler who has no import or export activity that sells only undyed diesel fuel and that is not authorized by the Department to remit fuel tax to its supplier would have no liability to the state and would not be required to post a bond. Any applicant for a pollutants tax license for the sole purpose of applying for refunds of tax-paid pollutants would not be required to post a bond.

The purpose of the proposed amendments to Rule Chapter 12B-5, F.A.C., Tax on Motor Fuels, Diesel Fuels, Alternative Fuels, Aviation Fuels, and Pollutants), is to: (1) correct the use of the term “license fee” to “license tax” and to correct the use of the term “registration fee” to “filing fee,” consistent with Sections 206.02(2)(c), 206.021(3), 206.022(2), and 206.89(4), F.S.; (2) update provisions regarding bonding requirements consistent with Sections 206.05(1), 206.051, 206.89(2), 206.9931(1), F.S.; (3) adopt, by reference, changes to the fuel and pollutant returns to include the annual updates to the state fuel sales tax rate and the local option tax rates effective January 2012; and (4) provide technical changes.

Section 206.8745(1), F.S., provides that any purchaser who purchases tax-paid diesel fuel and has paid the fuel taxes to the seller may claim a refund of the fuel taxes paid as provided in

Section 215.26, F.S., if the fuel is used for an exempt purpose as provided in section 206.874(3), F.S. The purpose of the proposed amendments to Rule 12B-5.130, F.A.C. (Refunds), is to: (1) remove provisions regarding the availability of a refund of tax paid on diesel fuel used in the operations of boats, vessels, or equipment for fishing that are not consistent with the provisions of section 206.8745(1), F.S.; (2) provide the procedures on how to obtain a refund of the fuel taxes paid on diesel fuel used on a commercial fishing vessel consistent with the provisions of section 206.8745(1), F.S.; and (3) clarify that diesel fuel used on a commercial fishing vessel is subject to sales tax, plus any applicable discretionary sales surtax.

**SUBJECT AREA TO BE ADDRESSED:** The subject area of the workshop is the proposed changes to Rule Chapter 12B-5, F.A.C., to use the statutory terms “license tax” and “filing fee” for purposes of obtaining an annual Florida fuel tax license, to update provisions regarding bonding requirements, to adopt updates to the fuel and pollutant returns to include state sales tax rate and the local tax rates effective January 2012, and the procedures to claim a refund of tax paid on diesel fuel used in a commercial fishing vessel.

**RULEMAKING AUTHORITY:** 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8), 526.206 FS.

**LAW IMPLEMENTED:** 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.095, 206.11, 206.404, 206.41, 206.43, 206.44, 206.485, 206.64, 206.86, 206.874, 206.8745, 206.877, 206.90, 206.91, 206.92, 206.97, 206.9835, 206.9865, 206.9931, 206.9943, 212.0501, 213.255, 213.755, 526.203 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: August 16, 2011, 1:30 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

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THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Ronald Gay, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6745.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's Internet site at [myflorida.com/dor/rules](http://myflorida.com/dor/rules).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE  
TAX ON MOTOR FUELS, DIESEL FUELS, ALTERNATIVE FUELS,  
AVIATION FUELS, AND POLLUTANTS  
AMENDING RULES 12B-5.030, 12B-5.040, 12B-5.050, 12B-5.060,  
12B-5.070, 12B-5.080, 12B-5.090, 12B-5.100, 12B-5.110,  
12B-5.121, 12B-5.130, 12B-5.150, 12B-5.200, AND 12B-5.400

PART I TAX ON MOTOR AND DIESEL FUEL

12B-5.030 Importers.

(1) No change.

(2) LICENSING AND BONDING.

(a)1. through 5. No change.

6. Each initial and renewal application must be accompanied by a \$30 license tax fee.

(b) No change.

(3) through (5) No change.

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

12B-5.040 Carriers.

(1) LICENSING.

(a) through (c) No change.

(d) Each initial or renewal application must be accompanied by a \$30 license tax fee.

(2) through (3) No change.

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

12B-5.050 Terminal Suppliers.

(1) No change.

(2) LICENSING AND BONDING.

(a) 1. through 6. No change.

7. Each initial or renewal application must be accompanied by a \$30 license tax fee.

8. through 9. No change.

(b) No change.

(3) through (5) No change.

(6) REFUNDS AND CREDITS.

(a) No change.

(b) Motor and Diesel Fuel Used for Agricultural Purposes.

1. Sales by terminal suppliers of taxable motor ~~diesel~~ fuel to persons for agricultural uses as provided in Rule 12B-5.020, F.A.C., are exempt from the local option fuel tax, the state comprehensive transportation system tax, and the fuel sales tax imposed by Section 206.41(1)(e),

(f), and (g), F.S.

2. No change.

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

12B-5.060 Wholesalers.

(1) No change.

(2) LICENSING AND BONDING.

(a)1. through 5. No change.

6. Each initial and renewal application must be accompanied by a \$30 license tax fee.

(b) No change.

(c)1. Each wholesaler that ~~which~~ is licensed pursuant to Section 206.02, F.S., will be required to furnish a bond to the Department in a sum of not more than \$100,000, for each product type (motor fuel, diesel fuel, and aviation fuel).

~~2. A bond will not be required if the sum of three times the average monthly fuel tax is less than \$50.~~

3. through 7. Renumbered 2. through 6. No change.

7. A wholesaler who has no import or export activity, who sells only undyed diesel fuel, and who is not authorized by the Department to remit fuel tax to its supplier is not required to post a bond.

8. through 9. No change.

(d) No change.

(e) To conduct business as a retailer ~~wholesaler~~ of alternative fuel, a bond must be posted and calculated pursuant to Section 206.90, F.S., not to exceed \$100,000. If the bond of a wholesaler of diesel fuel who sells alternative fuel is less than \$100,000, an additional bond for the retailer ~~wholesaler~~ of alternative fuel will be calculated and added to the bond of the wholesaler of diesel fuel. The combined bond will not exceed \$100,000.

(3) through (6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(6), 206.02, 206.05, 206.404, 206.43, 206.48, 206.485, 206.86, 206.89, 206.90, 206.91, 206.9825, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, \_\_\_\_.

12B-5.070 Terminal Operators.

(1) LICENSING.

(a) through (c) No change.

(d) Each initial or renewal application must be accompanied by a \$30 license tax fee for each terminal location operated.

(2) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(19), 206.022, 206.095, 206.485, 206.872, 213.755 FS. History— New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, \_\_\_\_.

12B-5.080 Exporters.

(1) No change.

(2) LICENSING AND BONDING.

(a) No change.

(b) 1. through 5. No change.

6. Each initial or renewal application must be accompanied by a \$30 license tax fee.

(c) No change.

(3) through (6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8)

FS. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052, 206.41,

206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 206.97, 206.9915, 213.755

FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09,\_\_\_\_\_.

12B-5.090 Local Government Users.

(1) No change.

(2) LICENSING AND BONDING.

(a) 1. through 2. No change.

3. There is no ~~application fee or license fee~~ for a local government user to obtain a license.

(b) No change.

(3) No change.

(4) REFUNDS AND CREDITS.

(a) No change.

(b)1. Any county, municipality, or school district, which is not licensed as a local government user, that uses tax-paid diesel fuel, gasoline, or gasohol in vehicles operated on the highways, may seek a refund each calendar quarter for the fuel ~~taxes~~ ~~sales tax~~ imposed under Section 206.41(1)(b) and (g), F.S., for gasoline and gasohol, ~~and~~ 1 cent of the tax imposed under Section 206.87(1)(a), F.S., and all of the tax imposed under Section 206.87(1)(~~e~~)(b), F.S., on diesel fuel.

2. through 4. No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.41(4), 206.86(11), 206.874(4), 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09,\_\_\_\_\_.

12B-5.100 Mass Transit Systems.

(1) No change.

(2) LICENSING AND BONDING.

(a)1. through 2. No change.

3. There is no ~~application fee or license fee~~ for a mass transit system to obtain a license.

(b) No change.

(3) through (4) No change.

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

12B-5.110 Blenders.

(1) No change.

(2) LICENSING.

(a) 1. through 4. No change.

5. Each initial or renewal application must be accompanied by a \$30 license tax ~~fee~~.

(b) No change.

(3) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8)

FS. Law Implemented 206.02(3), 206.48(1), 206.485, 206.86(7), 206.87(2)(e), 213.755 FS.

History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, \_\_\_\_.

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

(1) No change.

(2) LICENSING.

(a) through (b) No change.

(c) No licensing tax ~~fee~~ is required to obtain a temporary fuel license. No criminal background investigation of an applicant will be conducted.

(d) through (e) No change.

(3) through (7) No change.

Rulemaking Authority 206.14(1), 206.59(1) FS. Law Implemented 206.02(8), 206.021(5),

206.051(4), 206.052, 206.41(1), 206.43(1), 206.62, 206.87(1), 206.8745, 206.91, 206.9825(1)(a),

213.255(2), (3), 215.26(2) FS. History—New 6-1-09, \_\_\_\_.

12B-5.130 Refunds.

(1) FUEL USED FOR AGRICULTURAL, AQUACULTURAL, COMMERCIAL FISHING, AND COMMERCIAL AVIATION PURPOSES.

(a)1. No change.

2. Persons using motor fuel ~~or diesel fuel~~ in the operation of boats, vessels, or equipment used exclusively for the taking of fish, crayfish, oysters, shrimp, and sponges from the salt or fresh waters of Florida for sales are entitled to a refund of municipal fuel tax and local option, state comprehensive enhanced transportation system, ~~municipal fuel tax,~~ and fuel sales taxes paid under Section 206.41(1)(c), (e), (f), and (g), F.S., and Sections 206.87(1)(c), (d), (e), F.S.

3. No change.

(b) through (c) No change.

(2) through (3) No change.

(4) DIESEL FUEL SOLD FOR USE IN VESSELS.

(a) through (b) No change.

(c) Undyed diesel fuel sold to a purchaser for use in a commercial fishing vessel or a vessel engaged in the business of commercial transportation of persons or property is subject to the fuel taxes imposed under Section 206.87(1), F.S. The purchaser may obtain a refund of diesel fuel tax paid as follows:

1. The purchaser must file an Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes (Form DR-309639) with the Department within three years after the right to refund has accrued.

2. The purchaser is required to submit original invoices or copies of invoices showing the amount of fuel taxes paid with the application. Form DR-309639 must meet the requirements of

Sections 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

3. The purchaser is required to pay the sales tax, plus any applicable discretionary sales surtax. The Department will reduce the amount of refund due on tax-paid diesel fuel used for commercial fishing purposes or for use by a vessel engaged in the business of commercial transportation of persons or property by the amount of sales tax and discretionary sales surtax due.

(5) No change.

Rulemaking Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.41(4), (5), 206.43(5), (6), 206.64, 206.8745, 206.97, 213.255(2), (3), 215.26 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 1-27-09, 6-1-09, \_\_\_\_.

Cross Reference – Rules 12A-1.059 and 12A-1.0641, F.A.C.

12B-5.150 Public Use Forms.

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

(b) No change.

Form Number	Title	Effective Date
(2) DR-138	Application for Fuel Tax Refund – Agriculture, Aquacultural, Commercial Fishing or Commercial Aviation Purposes (R. <u>01/12</u> <del>01/11</del> )	<u>01/11</u>
(3) through (9)	No change.	
(10) DR-160	Application for Fuel Tax Refund – Mass Transit System Users (R. <u>01/12</u> <del>01/11</del> )	<u>01/11</u>

(11) through (13) No change.

(14) DR-182 Florida Air Carrier Fuel Tax Return  
(R. 01/12 ~~01/11~~) \_\_\_\_\_ ~~01/11~~

(15) No change.

(16) DR-189 Application for Fuel Tax Refund – Municipalities,  
Counties and School Districts (R. 01/12 ~~01/11~~) \_\_\_\_\_ ~~01/11~~

(17) DR-190 Application for Fuel Tax Refund – Non-Public  
Schools (R. 01/12 ~~01/11~~) \_\_\_\_\_ ~~01/11~~

(18) DR-191 Application for Aviation Fuel Refund – Air  
Carriers (R. 01/12 ~~07/06~~) \_\_\_\_\_ ~~04/07~~

(19) DR-248 2012 ~~2011~~ Alternative Fuel Use Permit Application,  
Renewal, and Decal Order Form (R. 11/11 ~~11/10~~) \_\_\_\_\_ ~~01/11~~

(20) DR-904 Pollutants Tax Return (R. 01/12 ~~01/11~~) \_\_\_\_\_ ~~01/11~~

(21) DR-309631 Terminal Supplier Fuel Tax Return  
(R. 01/12 ~~01/11~~) \_\_\_\_\_ ~~01/11~~

(22) DR-309631N Instructions for Filing Terminal Supplier Fuel  
Tax Return (R. 01/12 ~~01/11~~) \_\_\_\_\_ ~~01/11~~

(23) DR-309632 Wholesaler/Importer Fuel Tax Return  
(R. (R. 01/12 ~~01/11~~)) \_\_\_\_\_ ~~01/11~~

(24) DR-309632N Instructions for Filing Wholesaler/Importer Fuel  
Tax Return (R. 01/12 ~~01/11~~) \_\_\_\_\_ ~~01/11~~

(25) DR-309633 Mass Transit System Provider Fuel Tax Return  
(R. 01/12 ~~01/11~~) \_\_\_\_\_ ~~01/11~~

(26) DR-309633N	Instructions for Filing Mass Transit System Provider Fuel Tax Return (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(27) DR-309634	Local Government User of Diesel Fuel Tax Return (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(28) DR-309634N	Instructions for Filing Local Government User of Diesel Fuel Tax Return (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(29) DR-309635	Blender/Retailer of Alternative Fuel Tax Return (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(30) DR-309635N	Instructions for Filing Blender/Retailer of Alternative Fuel Tax Return (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(31) DR-309636	Terminal Operator Information Return (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(32) DR-309636N	Instructions for Filing Terminal Operator Information Return (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(33) DR-309637	Petroleum Carrier Information Return (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(34) DR-309637N	Instructions for Filing Petroleum Carrier Information Return (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(35) DR-309638	Exporter Fuel Tax Return (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(36) DR-309638N	Instructions for Filing Exporter Fuel Tax Return (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(37) DR-309639	Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt	

	Purposes (with instructions) (R. <u>01/12</u> <del>07/11</del> )	___ <del>07/11</del>
(38) DR-309640	Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(39) DR-309645	<u>2012</u> <del>2011</del> Refundable Portion of Local Option and State Comprehensive Enhanced Transportation System (SCETS) Tax (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(40) DR-309660	Application for <u>Pollutants</u> <del>Pollutant</del> Tax Refund (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(41)	No change.	

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8), 526.206 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, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.877, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755, 526.203 FS. History-New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, \_\_\_\_.

**PART II TAX ON ALTERNATIVE FUEL**

**12B-5.200 Retailers of Alternative Fuel.**

(1) No change.

(2) LICENSING AND BONDING.

(a)1. No change.

2. Each initial or renewal application must be accompanied by a \$5 filing registration fee.

(b) through (c) No change.

(3) through (5) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.877, 213.06(1) FS. Law Implemented 206.485, 206.877, 206.89 FS. History–New 11-21-96, Amended 10-27-98, 5-1-06,\_\_\_\_\_.

#### PART IV TAX ON POLLUTANTS

12B-5.400 Producers and Importers of Pollutants.

(1) through (2) No change.

(3) LICENSING AND BONDING.

(a) through (d) No change.

(e) No bond ~~is will~~ be required to obtain a pollutant tax license for the sole purpose of applying for refunds of tax paid on pollutants, as provided in Section 206.9942, F.S. if three times the average monthly pollutants tax paid or due is less than \$50.

(4) through (7) No change.

Rulemaking Authority 206.14(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 213.755 FS. History- New 11-21-96, Amended 10-27-98, 5-1-06, 6-1-09,\_\_\_\_\_.

## NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

SEVERANCE TAXES, FEES, AND SURCHARGES

RULE NO:   RULE TITLE:

12B-7.008   Public Use Forms

12B-7.026   Public Use Forms

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rules 12B-7.008, and 12B-7.026, F.A.C. (Public Use Forms), is to adopt, by reference, changes to forms used by the Department in the administration of the severance tax imposed on oil, gas, sulfur, and solid minerals produced in Florida.

**SUBJECT AREA TO BE ADDRESSED:** The subject area of the workshop is the proposed changes to forms used by the Department in the administration of the severance tax imposed on oil, gas, sulfur, and solid minerals produced in Florida.

**RULEMAKING AUTHORITY:** 211.075(2), 211.125(1), 211.33(6), 213.06(1), 1002.395(13) FS.

**LAW IMPLEMENTED:** 92.525(1)(b), (2), (3), (4), 211.02, 211.0251, 211.026, 211.075, 211.076, 211.125, 211.30, 211.31, 211.3103, 211.3106, 211.33, 213.755(1), 1002.395 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:** August 16, 2011, 1:30 p.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

**NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT:** Any person requiring

special accommodations to participate in any rulemaking proceeding before the Technical Assistance and Dispute Resolution Office is asked to advise the Department at least 48 hours before such proceeding by contacting Tammy Miller at (850)617-8346. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE**

**DEVELOPMENT IS:** Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7610.

**THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:** Published on the Department's Internet site at [myflorida.com/dor/rules](http://myflorida.com/dor/rules).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE  
SEVERANCE TAXES, FEES, AND SURCHARGES  
AMENDING RULES 12B-7.008, AND 12B-7.026

12B-7.008 Public Use Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the taxes imposed on the production of oil, gas, and sulfur. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) DR-144	Gas and Sulfur Production Quarterly Tax Return (R. <del>07/11</del> <u>01/14</u> )	<del>___ 01/11</del>
(3) DR-144ES	Declaration of Estimated Gas and Sulfur Production Tax (R. <del>07/11</del> <u>01/14</u> )	<del>___ 01/11</del>

(4) and (5) No change.

Rulemaking Authority 211.075(2), 211.125(1), 213.06(1), 1002.395(13) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 211.02, 211.0251, 211.026, 211.075, 211.076, 211.125, 213.755(1), 1002.395 FS. History-New 12-28-78, Formerly 12B-7.08, Amended 12-18-94, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11,\_\_\_\_\_.

12B-7.026 Public Use Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the taxes and surcharge imposed on the severance of solid minerals, phosphate rock, or heavy minerals from the soils and waters of this state. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) DR-142	Solid Mineral Severance Tax Return (R. <u>01/12</u> <del>01/11</del> )	<u>   </u> <del>01/11</del>
(3) DR-142ES	Declaration/Installment Payment of Estimated Solid Mineral Severance Tax (R. <u>01/12</u> <del>01/11</del> )	<u>   </u> <del>01/11</del>

Rulemaking Authority 211.33(6), 213.06(1), 1002.395(13) FS. Law Implemented 92.525(2), 211.0251, 211.30, 211.31, 211.3103, 211.3106, 211.33, 213.755(1), 1002.395 FS. History-New 12-18-94, Amended 10-4-01, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11,\_\_\_\_\_.

## NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

INSURANCE PREMIUM TAXES, FEES AND SURCHARGES

RULE NO:    RULE TITLE:

12B-8.001    Premium Tax; Rate and Computation

12B-8.0012    Insurance Policy Surcharge; Rate and Computation

12B-8.003    Tax Statement; Overpayments

12B-8.006    State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount

12B-8.007    Deposit of Certain Tax Receipts; Refund of Improper Payments

12B-8.016    Retaliatory Provisions

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), is to update statutory and rule references, remove unnecessary effective dates, remove provisions regarding the emergency excise tax repealed effective January 1, 2012, by section 22, Chapter 2011-76, L.O.F., and provide technical changes.

The purpose of the proposed amendments to Rule 12B-8.0012, F.A.C. (Insurance Policy Surcharge; Rate and Computation), is to remove unnecessary effective dates and the trust fund into which the insurance policy surcharge proceeds are deposited, as provided in section 252.372, F.S.

The purpose of the proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), is to remove the requirement for a corporate officer or attorney to declare the correctness and completeness of the insurance premium tax, fee, and surcharge return that is redundant of provisions contained in the return, and to adopt, by reference, changes to forms

used by the Department in the administration of the insurance premium taxes, fees, and surcharges.

The purpose of the proposed amendments to Rule 12B-8.006, F.A.C. (State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount), is to remove obsolete provisions regarding the trust fund into which the regulatory assessment and surcharge are deposited. Section 624.516, F.S., requires the regulatory assessment imposed under section 624.515(1), F.S., and the surcharge imposed under section 624.515(2), F.S., to be deposited into the Insurance Regulatory Trust Fund.

The purpose of the proposed repeal of Rule 12B-8.007, F.A.C. (Deposit of Certain Tax Receipts; Refund of Improper Payments), is to remove unnecessary provisions regarding the deposit and distribution of proceeds from all premium taxes that are provided in Section 624.521, F.S.

The purpose of the proposed amendments to Rule 12B-8.016, F.A.C. (Retaliatory Provisions), is to remove unnecessary effective dates, remove obsolete provisions, and remove provisions regarding the emergency excise repealed effective January 1, 2012, by section 22, Chapter 2011-76, L.O.F.

**SUBJECT AREA TO BE ADDRESSED:** The subject area of the workshop is the proposed removal of provisions regarding the emergency excise repealed effective January 1, 2012, by section 22, Chapter 2011-76, L.O.F., changes to forms used by the Department in the administration of the insurance premium taxes, fees, and surcharges, and the removal of obsolete or unnecessary provisions.

**RULEMAKING AUTHORITY:** 213.06(1), 220.183(4)(d), 288.99(11), 624.5105(4)(b), 1002.395(13) FS. Ch. 93-128, L.O.F.

LAW IMPLEMENTED: 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.19, 220.191, 252.372, 288.99, 440.51, 443.1216, 624.11, 624.402, 624.4072, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.51055, 624.5107, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 631.72, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032, 1002.395 FS., Ch. 93-128, s. 29, Ch. 2005-280 L.O.F.

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: August 16, 2011, 1:30 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

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THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Terrence Branch, Tax Law Specialist, Technical Assistance and Dispute

Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-6196.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's Internet site at [myflorida.com/dor/rules](http://myflorida.com/dor/rules).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE  
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES  
AMENDING RULES 12B-8.001, 12B-8.0012, 12B-8.003, 12B-8.006, AND 12B-8.016  
REPEALING 12B-8.007

12B-8.001 Premium Tax; Rate and Computation.

(1) No change.

(a) A tax at the rate of 1.75 percent of the gross amount of receipts for insurance premiums and assessments shall be applied to the following types of policies:

1. through 2. No change.

3. Reciprocal insurance under Chapter 629 ~~Section 629.5011~~, F.S.

4. through 9. No change.

(b) No change.

(c) ~~A Effective July 1, 1988,~~ a tax at the rate of 1.6 percent of the gross premiums, contributions, and assessments received by the following shall be applied:

1. Commercial self-insurance fund under Section 624.475, F.S.

2. Group self-insurance fund under Section 624.4621, F.S.

(d) A tax at the rate of 1.6 percent of the gross premiums, contributions, or assessments received by the following shall be applied:

1. Medical Malpractice Self-Insurance under Section 627.357, F.S.

2. Assessable Mutual Insurers under Section 628.6015, F.S., ~~effective October 1, 1991.~~

3. Corporation Not for Profit Self-Insurance Funds under Section 624.4625, F.S.

4. Public Housing Authorities Self-Insurance Funds under Section 624.46226, F.S.

(e) No change.

(2) No change.

(a) The installment of the estimated premium tax due shall not be less than 90 percent of the amount finally shown to be due in any quarter, as evidenced by the annual report, without deductions for any credits. ~~The Effective January 1, 1993, the 90 percent is shall be~~ based on the actual tax paid for that year, as evidenced by the annual return, after allowable credits. The 90 percent will be determined by computing the gross tax due for each quarter, direct premiums written times the tax rate, less 25 percent of the allowable credits as evidenced by line 2 of the first page of the annual return filed for that year times 90 percent. However, the taxpayer has the option of paying, in each installment, 27 percent of the amount of annual tax reported, after allowable credits, on his return for the previous year without penalty or interest applying. If a return was not filed for the previous year, the installments must meet the 90 percent requirement. If the tax is not paid in this manner, a 10 percent penalty shall be imposed on each underpayment or late payment of tax due and payable for that quarter. If the installment is based on 27 percent of the amount of the annual tax reported on the return for the preceding year and the installment payment is remitted to the Department after the due date, the installment shall be based on the 90 percent requirement instead of the 27 percent method. Any underpayment or delinquent payment shall be subject to a penalty of 10 percent, and interest from the due date until paid.

(b) through (c) No change.

(3) Credits Against the Tax.

(a)1. The corporate income tax imposed under Chapter 220, F.S., ~~and the emergency~~

~~excise tax imposed under Chapter 221, F.S., which is~~ are, or should have been, filed and paid by an insurer shall discharge the liability for the insurance premium tax (~~HPT~~) imposed under Section 624.509, F.S., for the annual period in which such tax payment is, ~~payments are~~ or should have been made, to the extent of the maximum allowed. Any insurer issuing policies insuring against loss or damage from the risks of fire, tornado, and certain casualty lines may take a credit against gross premium receipts tax for the excise tax(es) imposed by Sections 175.101 and 185.08, F.S.

2.a. When an insurer is required to file a corporate income tax return where the due date and extended due date are in different calendar years, the due date, or the extended date when a valid extension of time is made of said Florida return, determines the annual period in which such tax payments should have been made.

b. For example, a Florida corporate income tax return for tax year ending August 31, 2013 ~~2000~~, is due, without extension, on December 1, 2013 ~~2000~~. Since the Florida corporate income tax return is due on or before December 31, 2013 ~~2000~~, the insurer should include the amount of tax due on the return in computation of the corporate income tax ~~and emergency excise tax~~ credit on its 2013 ~~2000~~ insurance premium tax return (Form, ~~the~~ ~~2000~~ DR-908, which is due March 1, 2014) ~~2001~~. If, however, the insurer extended the due date of the Florida corporate income tax return to June 1, 2014 ~~2001~~, and did not file and pay the return on or before December 31, 2013 ~~2000~~, the amount of tax due on the return is included in the computation of the corporate income tax ~~and emergency excise tax~~ credit on its 2014 ~~2001~~ insurance premium tax return (Form, ~~the~~ ~~2001~~ DR-908, which is due March 1, 2015) ~~2002~~.

3. If a taxpayer is required to amend its corporate income tax liability under Chapter 220, F.S., the taxpayer shall amend its corresponding insurance premium tax return for the tax year in

which it claimed, or was entitled to claim the credit provided in Section 624.509(4), F.S., for the corporate income tax paid for that tax year. The taxpayer shall file an amended insurance premium tax return and pay additional tax due, if any, or claim a refund, if any, as provided in Section 624.50921, F.S.

(b) Salaries. Fifteen percent of the amount paid ~~after June 30, 1988~~, in salaries by the insurer to employees located or based in Florida may be credited against the net tax imposed by Section 624.509, F.S.

1. through 2. No change.

3. Salary credit shall be allowed only to the extent that:

a. The employees are not disqualified under Section 624.509(5), F.S.;

b. The employees are located or based in Florida; and

c. The insurer claiming the credit is the employer, as defined in Section 443.036~~(17)~~, F.S., of the claimed employees, and said insurer satisfies the Chapter ~~60BB-2 38B-2~~, F.A.C., filing requirements.

4. through 5. No change.

6. Net tax is the tax imposed under Section 624.509(1), F.S., after deductions for the corporate income tax imposed under Chapter 220, F.S., ~~the emergency excise tax imposed under Chapter 221, F.S.~~, and for gross premium receipts tax payable for firefighters' ~~firefighter's~~ pension trust funds under Section 175.101, F.S., and police officers' retirement funds under Section 185.08, F.S.

7. Salary Tax Credit Exceptions.

a. through c. No change.

d. ~~Effective July 1, 2006~~, Section 624.509(6)(b), F.S., provides that, to the extent that the

salary tax credit is limited by the 65 percent limitation, the excess of the salary tax credit that was available and exceeded the 65 percent limitation may be transferred to any insurer that is a member of that insurer's affiliated group if such excess salary tax credit is related to salaries and wages of employees whose place of employment is located within an enterprise zone created pursuant to Chapter 290, F.S. The amount of such excess salary tax credit transferred to all affiliates can not exceed 25 percent of such excess salary tax credit. An affiliated group of corporations that participates in a concurrent common paymaster arrangement as defined in Section 443.1216, F.S., is not eligible to use this provision. Any such transferred credits are subject to the same provisions and limitations set forth in Part IV, Chapter 624, F.S.

(c) Assessments Credited Against the Tax.

1. No change.

2.a. Insurers ~~Effective with the tax return filed for the 1997 taxable year, insurers~~ who have paid an assessment to the Florida Life and Health Insurance Guaranty Association (Association) may claim a credit for part of such assessment as provided in Section 631.72, F.S. Any credits not taken or utilized when available cannot be carried forward.

b. through c. No change.

(d) No change.

(e) Certified Capital Company (CAPCO) Credit.

1. through 2. No change.

3. Transfer/Sale of CAPCO Credit. ~~Effective May 26, 2005,~~ CAPCO credits may be sold. A transfer or sale of a CAPCO credit will not affect the time schedule for taking the CAPCO credit. The claim of a transferee of a certified investor's unused CAPCO credit is permitted in the same manner and subject to the same provisions and limitations as the original certified investor.

Transfers or sales of a current year CAPCO credit (the amount of CAPCO credit available to be claimed in the current tax year), future year CAPCO credits (the amount of CAPCO credit available to be claimed in future years - excluding carryover CAPCO credits), and CAPCO credit carryovers (the amount of CAPCO credit carried over from prior years where the current year CAPCO credit at that time was not fully used) are allowed.

a. through b. No change.

4. No change.

(f) No change.

(4) The maximum allowable credit for corporate income tax, ~~emergency excise tax~~ and salaries cannot exceed sixty-five percent of the tax due under Section 624.509(1), F.S., after deducting the taxes paid under Sections 175.101 and 185.08, F.S., and assessments pursuant to Section 440.51, F.S.

(5) No change.

(6) Credits and deductions against the tax imposed by Sections 624.509 and 624.510, F.S., shall be taken in the following order:

(a) Deductions for assessments under Section 440.51, F.S.

(b) Credits for taxes paid under Sections 175.101 and 185.08, F.S.

(c) Credits for corporate income taxes paid under Chapter 220, F.S.

~~(d) Credits for the emergency excise tax paid under Chapter 221, F.S.~~

~~(d)~~(e) Salary tax credit.

~~(e)~~(f) All other available credits and deductions.

~~(f)~~(g) A refund will not be created by credits.

(7) through (9) No change.

Rulemaking Authority 213.06(1), 220.183(4)(d), 288.99(11), 624.5105(4)(b), 1002.395(13) FS.  
Law Implemented 175.101, 175.1015, 175.121, 175.141, 185.08(3), 185.085, 185.10, 185.12,  
213.05, 213.235, 220.183(3), 288.99(11), 624.4621, 624.46226, 624.4625, 624.475, 624.509,  
624.5092, 624.50921, 624.510, 624.5105, 624.51055, 624.511, 624.518, 624.519, 624.520(2),  
626.7451(11), 627.3512, 627.357(9), 628.6015, 629.5011, 634.131, 634.313(2), 634.415(2),  
1002.395 FS. History—New 2-3-80, Formerly 12B-8.01, Amended 3-25-90, 4-10-91, 2-18-93, 6-  
16-94, 10-19-94, 1-2-96, 12-9-97, 6-2-98, 4-2-00, 10-15-01, 8-1-02, 6-20-06, 9-1-09, 4-26-10, 6-  
6-11,\_\_\_\_\_.

12B-8.0012 Insurance Policy Surcharge; Rate and Computation.

(1) Every insurer must collect a surcharge of \$2 and \$4 from the policyholders of certain types of property insurance issued or renewed ~~on or after May 1, 1993. The proceeds will be deposited into the Emergency Management, Preparedness, and Assistance Trust Fund.~~

(2) The \$2 surcharge applies to each residential dwelling fire policy, homeowner's, mobile homeowner's, tenant homeowner's, condominium unit owner's, and any other type of insurance coverage on residential property, ~~issued or renewed on or after May 1, 1993.~~

(3) The \$4 surcharge applies to each commercial fire, commercial multiple peril, and business owner's property insurance policy ~~issued or renewed on or after May 1, 1993,~~ including marine policies if the coverage includes real property.

(4) through (14) No change.

Rulemaking Specific Authority 213.06(1) FS., Ch. 93-128, L.O.F. Law Implemented 624.5092 FS., Ch. 93-128, L.O.F. History—New 6-16-94, Amended 6-20-06,\_\_\_\_\_.

12B-8.003 Tax Statement; Overpayments.

(1) Tax returns and reports shall be made by insurers on forms prescribed by the Department. These forms are hereby incorporated by reference in this rule.

(2) No change.

~~(3) The prescribed forms shall be sworn by one or more of the executive officers or attorney (if reciprocal insurer) of the insurer making the return, by signing the return after attesting to the following:~~

~~“Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has any knowledge [Section 92.525(1)(b), F.S.]” Tax returns and accompanying data will be maintained by the Department for purposes of analysis and audit.~~

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

Form Number	Title	Effective Date
<del>(4)</del> (5)(a) DR-907	Florida Insurance Premium Installment Payment (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(b) DR-907N	Information for Filing Insurance Premium Installment Payment (Form DR-907) (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
<del>(5)</del> (6)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year <u>2011</u> <del>2010</del> (R. <u>01/12</u> <del>01/11</del> )	___ <del>01/11</del>
(b) DR-908N	Instructions for Preparing Form DR-908 Florida	

Insurance Premium Taxes and Fees Return

(R. 01/12 ~~01/11~~) \_\_\_\_\_ ~~01/11~~

~~(6)(7)~~ DR-350900 2011 ~~2010~~ Insurance Premium Tax Information  
for Schedules XII and XIII, DR-908

(R. 01/12 ~~01/11~~) \_\_\_\_\_ ~~01/11~~

Rulemaking Authority 213.06(1) FS. Law Implemented 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.19, 220.191, 252.372, 288.99, 440.51, 443.1216, 624.11, 624.402, 624.4072, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.5107, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 631.72, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032, FS., Ch. 93-128, s. 29, Ch. 2005-280, L.O.F. 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, \_\_\_\_\_.

12B-8.006 State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount.

(1) through (4) No change.

~~(5) The surcharge imposed under Section 624.515(2), F.S., shall be deposited by the Department of Revenue, when received and audited, into the Fire College Trust Fund.~~

Rulemaking Authority 213.06(1) FS. Law Implemented 213.05, 624.509, 624.510, 624.511, 624.515, 624.516 FS. History–New 2-3-80, Formerly 12B-8.06, Amended 4-10-91, 2-18-93, 12-

9-97, 7-31-03, 12-25-08,\_\_\_\_\_.

12B-8.007 Deposit of Certain Tax Receipts; Refund of Improper Payments. ~~The Department shall deposit all premium taxes and assessments collected into the Department of Revenue Premium Tax Clearing Trust Fund. The monies collected from all taxes, penalties, and interest shall be distributed to the General Revenue Fund and the Insurance Commissioners Regulatory Trust Fund.~~

Rulemaking Authority 20.21(5) FS. Law Implemented 624.521 FS. History—New 2-3-80, Formerly 12B-8.07, Repealed\_\_\_\_\_.

12B-8.016 Retaliatory Provisions.

(1) through (2) No change.

(3)(a) Other items which shall be included in the retaliatory calculations are:

1. The excise taxes imposed under Sections 175.101 and 185.08, F.S., as well as comparable taxes in other states.

2. The State Fire Marshal Regulatory Assessment imposed under Section 624.515, F.S., as well as comparable assessments in other states.

3. The Florida corporate income tax (CIT) imposed under Chapter 220, F.S., ~~and the emergency excise tax imposed under Chapter 221, F.S.~~, as well as comparable taxes in other states. Insurers must ~~should~~ always use the prior year's taxable income and resulting CIT liability when calculating Florida's aggregate taxes. However, the insurer must ~~should~~ use the income from the taxable year applicable for calculating any CIT in its state of incorporation. Such taxable years may vary depending upon the individual state's taxing statutes. These taxable

years may reflect the prior year's taxable income or the current year's taxable income.

4. through 6. No change.

~~7. Any credits obtained prior to January 1, 1990, pursuant to the provisions of Section 624.5105, F.S.~~

(b) through (c) No change.

(4) ~~The~~ For the years 1997 and after, the amount of any deduction against premium taxes granted under Section 440.51, F.S., as well as comparable deductions in other states shall be added back to net premium taxes.

~~(5) For purposes of this rule, the corporate income tax return (CIT) imposed under Chapter 220, F.S., and the emergency excise tax (EET) imposed under Chapter 221, F.S., is the amount of CIT and EET used to compute the corporate income and emergency excise tax credit in Rule 12B-8.001, F.A.C.~~

Rulemaking Authority 213.06(1) FS. Law Implemented 213.05, 624.509, 624.5091, 624.5092 FS. History—New 3-25-90, Amended 4-10-91, 12-9-97, 3-23-98, 10-15-01, 6-1-09,\_\_\_\_\_.

## NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

CORPORATE INCOME TAX

RULE NO:    RULE TITLE:

12C-1.003    Definitions

12C-1.051    Forms

12C-1.343    Interest Computations

PURPOSE AND EFFECT: Effective January 1, 2012, Section 22, Chapter 2011-76, L.O.F., repeals the emergency excise tax.

The purpose of the proposed amendments to Rule 12C-1.003, F.A.C. (Definitions), is to update the definition of the term “written notice” to include any original or amended corporate income tax or franchise tax return, or any original or amended emergency excise tax return due prior to January 1, 2012.

The purpose of the proposed amendments to Rule 12C-1.051, F.A.C. (Forms), is to adopt, by reference, changes to tax returns used by the Department in the administration of the corporate income tax, and to remove an obsolete form no longer used by the Department.

The purpose of the proposed amendments to Rule 12C-1.343, F.A.C. (Interest Computations), is to: (1) update the provisions regarding interest, as provided in Section 220.807, F.S., on any underpayment or erroneous refund of the corporate income tax or franchise tax, or the emergency excise tax imposed prior to January 1, 2012, and the payment of interest on any overpayment of such taxes, removing obsolete or unnecessary provisions; and (2) provide how to obtain the interest rates.

SUBJECT AREA TO BE ADDRESSED: The subject area of the workshop is the proposed

definition of the term “written notice,” the proposed provisions regarding interest on any underpayments, overpayments, or erroneous refunds of the corporate income or franchise tax, or emergency excise tax imposed prior to January 1, 2012, and the proposed changes to forms used by the Department in the administration of the corporate income tax.

**RULEMAKING AUTHORITY:** 213.06(1), 220.1896(9), 220.192(5), (7), 220.193(4), 220.51, 288.9921, 1002.395(13) FS.

**LAW IMPLEMENTED:** 119.071(5), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.14, 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.19, 220.191, 220.192, 220.193, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 288.9916, 624.51055, 1002.395 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:** August 16, 2011, 1:30 p.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

**NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT:** Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tammy Miller at (850) 617-8346. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Jennifer Ensley, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7659.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's Internet site at [myflorida.com/dor/rules](http://myflorida.com/dor/rules).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE  
CORPORATE INCOME TAX  
AMENDING RULES 12C-1.003, 12C-1.051, AND 12C-1.343

12C-1.003 Definitions.

Any term used in these rules shall have the meaning which is ascribed to it in Chapter 220, F.S., unless a clearly different meaning is indicated from the context in which the term is used. For the purposes of these rules:

(1) through (5) No change.

(6) “Written Notice” means any corporate income tax, franchise tax, or emergency excise tax return ~~the corporate income/franchise and emergency excise tax return~~ required by Section Sections 220.22, F.S., former Section and 221.04, F.S., or Rule 12C-1.022, F.A.C., amended returns (Form F-1120X or an amended F-1120 or F-1120A), or a final determination made pursuant to an audit.

Rulemaking Authority 213.06(1), 220.51 FS. Law Implemented 220.03, 220.13, 220.15, 220.16, 220.22, 220.63, 220.64 FS. History—New 10-20-72, Amended 10-8-74, 8-4-75, 9-6-76, 4-11-77, 12-18-83, Formerly 12C-1.03, Amended 12-21-88, 4-8-92, 5-17-94,\_\_\_\_\_.

12C-1.051 Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the corporate income tax and franchise tax. These forms are hereby

incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
<del>(2) DR-703</del>	<del>Dealer Questionnaire (R. 01/10)</del>	<del>06/10</del>
<del>(2)(3)</del>	No change.	
<del>(3)(4)(a)</del> F-1065	Florida Partnership Information Return (R. <del>01/12</del> <u>01/11</u> )	<del>___</del> <u>01/11</u>
(b) F-1065N	Instructions for Preparing Form F-1065 Florida Partnership Information Return (R. <del>01/12</del> <u>01/11</u> )	<del>___</del> <u>01/11</u>
<del>(4)(5)</del> F-1120A	Florida Corporate Short Form Income Tax Return (R. <del>01/12</del> <u>01/11</u> )	<del>___</del> <u>01/11</u>
<del>(5)(6)(a)</del> F-1120	Florida Corporate Income/Franchise and Emergency Excise Tax Return (R. <del>01/12</del> <u>01/11</u> )	<del>___</del> <u>01/11</u>
(b) F-1120N	F-1120 Instructions – Corporate Income/Franchise and Emergency Excise Tax Return for taxable years beginning on or after January 1, <del>2011</del> <u>2010</u> (R. <del>01/12</del> <u>01/11</u> )	<del>___</del> <u>01/11</u>
<del>(6)(7)</del> F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise and <del>Emergency Excise Tax</del> For Taxable Year Beginning on or after January 1, <del>2012</del> <u>2011</u> (R. <del>01/12</del> <u>01/11</u> )	<del>___</del> <u>01/11</u>

Renumber (8) through (11) as (7) through (10) No change.

~~(11)(12)~~(a) No change.

(b) F-1193T Notice of Intent to Transfer A Florida Energy Tax  
Credit (R. ~~01/12 01/11~~) \_\_\_\_\_ ~~01/11~~

~~(12)(13)~~ No change.

~~(13)(14)~~ F-7004 Florida Tentative Income/Franchise and  
Emergency Excise Tax Return and Application  
for Extension of Time to File Return  
(R. ~~01/12 01/11~~) \_\_\_\_\_ ~~01/11~~

Rulemaking Authority 213.06(1), 220.192(7), 220.193(4), 220.51, 1002.395(13) FS. Law  
Implemented 119.071(5), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.14, 220.15, 220.16,  
220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895,  
220.1896, 220.19, 220.191, 220.192, 220.193, 220.21, 220.211, 220.22, 220.221, 220.222,  
220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44,  
220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809,  
221.04, 624.51055, 1002.395 FS. History—New 9-26-77, Amended 12-18-83, Formerly 12C-  
1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-  
01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-  
10(12)(a),(b), 4-26-10(13)(a),(b), 6-28-10, 1-12-11, 6-6-11,\_\_\_\_\_.

12C-1.343 Interest Computations.

(1) ~~The Effective for taxable years ending on or after December 31, 1986,~~ the interest rate  
on any underpayment of tax or on any overpayment will be determined pursuant to Section  
220.807, F.S.

~~(2) For taxable years ending on or after December 31, 1986, interest shall be allowed and paid in accordance with the provision of Section 220.807, F.S., upon any overpayment.~~

~~(2)(3)(a) Interest For taxable years ending on or after December 31, 1986, interest on any overpayment accrues shall accrue from the date the taxpayer files written notice with the Department. However, if an overpayment is refunded or credited within 3 months after the date upon which the taxpayer files written notice advising the Department department of the overpayment, no interest is shall be allowed on such overpayment.~~

(b) Subsection 12C-1.003(6), F.A.C., defines “written notice” as an original return, an amended return, or a final determination of an audit liability.

~~(3)(4) Interest on deficiencies For taxable years ending prior to December 31, 1986, interest accrues from the due date of the return without regard to extensions of time to file.~~

~~(4)(5) Erroneous refund.~~

~~(a) Any tax, interest or penalty which has been erroneously refunded for a taxable year ending before December 31, 1986, and which is recoverable by the Department, shall bear interest at the rate of 12 percent per year. Interest will be assessed from the date of payment of such refund to the date of recovery.~~

(b) Any tax, interest, or penalty which has been erroneously refunded for a taxable year ending on or after December 31, 1986, and which is recoverable by the Department will shall bear interest at the rate provided in Section 220.807, F.S., and will be assessed from the date of payment of such refund to the date of recovery.

~~(c) Erroneous refund. An amount will be considered to be an “erroneous refund” whenever a taxpayer is refunded any amount of tax finally determined to be due. The interest provisions of Section 220.809(6), F.S., apply to an amount equal to the refund, regardless of~~

~~whether the basis for the refund is the same basis for which a deficiency is later assessed. Any additional tax, penalty, or interest should be assessed within the time limitations set forth in Section 95.091(3)(a)1.a., F.S., and interest computed pursuant to Section 220.809(1), F.S.~~

~~(5)(6) The daily rate of interest computed under this rule shall use a year based on 365 days, and 366 days in a leap year. This daily rate will be carried out to nine decimal places.~~

~~(6)(7) Interest Rates.~~

~~(a) The interest rate determined pursuant to Section 220.807, F.S., is subject to change on January 1st and July 1st of each year. Effective January 1, 1987, interest rates are computed every 6 months.~~

~~(b) The applicable interest rate for any period can be obtained by:~~

~~1. Accessing the Department's website at [www.myflorida.com/dor/taxes](http://www.myflorida.com/dor/taxes); or,~~

~~2. Calling Taxpayer Services during regular business hours at (800) 352-3671.~~

~~3. Persons with hearing or speech impairments may call the Department's TDD at (800)367-8331 or (850)922-1115.~~

~~is published as a Tax Information Publication (TIP), by the Department. The applicable interest rate may also be obtained through the Department's Fax on Demand Document Retrieval System by dialing (850) 922 3676 from the handset of the fax machine.~~

~~Rulemaking Specific Authority 213.06(1), 220.51 FS. Law Implemented 220.723, 220.807, 220.809 FS. History—New 4-2-78, Amended 12-21-88, 4-8-92, 5-17-94, 3-18-96,\_\_\_\_\_.~~

## NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

INTANGIBLE PERSONAL PROPERTY TAX

RULE NO:    RULE TITLE:

12C-2.0115   Public Use Forms

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12C-2.0115, F.A.C. (Public Use Forms), is to adopt, by reference, changes to the forms used by the Department in the administration of the tax on governmental leasehold estates, and to provide the 2012 Valuation Factor Table used to calculate the amount of tax due.

**SUBJECT AREA TO BE ADDRESSED:** The subject area of the workshop is the proposed changes to forms used by the Department in the administration of the tax on governmental leasehold estates.

**RULEMAKING AUTHORITY:** 199.202(2), 213.06(1) FS.

**LAW IMPLEMENTED:** 119.071(5), 196.199(2), 199.032 (2005), 199.042 (2005), 199.103(7), 199.135 (2005), 199.202, 199.232, 199.282 (2005), 199.292, 213.24(3), 215.26 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:** August 16, 2011, 1:30 p.m.

**PLACE:** 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

**NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT:** Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before

such proceeding by contacting Tammy Miller at (850)617-8346. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE**

**DEVELOPMENT IS:** Tim Phillips, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7224.

**THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:** Published on the Department's Internet site at [myflorida.com/dor/rules](http://myflorida.com/dor/rules).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12C-2, FLORIDA ADMINISTRATIVE CODE  
INTANGIBLE PERSONAL PROPERTY TAX  
AMENDING RULE 12C-2.0115

12C-2.0115 Public Use Forms.

(1)(a) The following public use forms and instructions are employed by the Department in its dealings with the public related to administration of the intangible tax. These forms are hereby incorporated and made a part of this rule by reference.

(b) No change.

Form Number	Title	Effective Date
(2) DR-601G	Governmental Leasehold Intangible Personal Property Tax Return for <u>2012</u> <del>2011</del> Tax Year (R. <u>01/12</u> <del>01/11</del> )	<u>01/11</u>

(3) through (5) No change.

Rulemaking Authority 199.202(2), 213.06(1) FS. Law Implemented 119.071(5), 196.199(2), 199.032 (2005), 199.042 (2005), 199.103(7), 199.135 (2005), 199.202, 199.232, 199.282 (2005), 199.292, 213.24(3), 215.26 FS. History-New 11-21-91, Amended 1-5-94, 10-9-01, 5-4-03, 9-28-04, 6-28-05, 10-30-06, 1-28-08, 1-27-09, 1-31-10, 2-7-11,\_\_\_\_\_.

## NOTICE OF RULE DEVELOPMENT

DEPARTMENT OF REVENUE

ESTATE TAX

RULE NO:    RULE TITLE:

12C-3.0015   Documents, Extensions, and Due Dates for Filing

12C-3.008    Public Use Forms

PURPOSE AND EFFECT: Section 1, Chapter 2011-86, L.O.F., extends the expiration of the period of exemption from filing a Florida Estate Tax Return for decedents who die after December 31, 2004, and prior to January 1, 2013. The purpose of the proposed amendments to Rule 12C-3.0015, F.A.C. (Documents, Extensions, and Due Dates for Filing), is to update the rule to provide the statutory period for the exemption from the requirement to file a Florida Estate Tax Return.

The purpose of the proposed amendment to Rule 12C-3.008, F.A.C., is to adopt, by reference, updates to Form DR-312 (Affidavit of No Florida Estate Tax Due), Form DR-313 (Affidavit of No Florida Estate Tax Due When Federal Return is Required), and Form F-706 (Florida Estate Tax Return for Residents, Nonresidents, and Nonresident Aliens) to reflect the extension of the exemption period from filing a Florida Estate Tax Return.

SUBJECT AREA TO BE ADDRESSED: The subject area of the workshop is the proposed changes to the Florida estate tax rules and forms to incorporate the provisions of Section 1, Chapter 2011-86, L.O.F.

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

LAW IMPLEMENTED: 92.525(1)(b), 119.071(5), 198.02, 198.03, 198.04, 198.05, 198.08, 198.13, 198.14, 198.15, 198.22, 198.23, 198.26, 198.32, 198.33(1), 198.38, 198.39, 213.37,

837.06 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: August 16, 2011, 1:30 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Tammy Miller at (850)617-8346. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE

DEVELOPMENT IS: Debra Gifford, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6752.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's Internet site at [myflorida.com/dor/rules](http://myflorida.com/dor/rules).

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12C-3, FLORIDA ADMINISTRATIVE CODE  
ESTATE TAX  
AMENDING RULES 12C-3.0015 AND 12C-3.008

12C-3.0015 Documents, Extensions, and Due Dates for Filing.

(1) Decedents who died prior to January 1, 2005, or, after December 31, 2012 ~~2010~~.

(a)1. When the decedent died prior to January 1, 2005, or after December 31, 2012 ~~2010~~, and the personal representative of an estate is required to file a federal estate tax form (Form 706 or 706-NA), the personal representative of every Florida resident, nonresident, or alien decedent whose estate includes Florida real property is required to file with the Department within nine months from the date of decedent's death:

a. A Florida estate tax return (Form F-706, incorporated by reference in Rule 12C-3.008, F.A.C.);

b. A copy of the executed federal estate tax return; and

c. Any payment of the Florida estate tax due.

2. through 3. No change.

(b) No change.

(2) Decedents who died on or after January 1, 2005, and prior to January 1, 2013 ~~2011~~.

(a) No Florida estate tax return is required to be filed when the decedent died on or after January 1, 2005, and prior to January 1, 2013 ~~2011~~.

(b) through (c) No change.

(3) through (5) No change.

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.05, 198.13, 198.14, 198.15, 198.32 FS. History–New 12-13-94, Amended 1-22-01, 4-14-09,\_\_\_\_\_.

12C-3.008 Public Use Forms.

(1)(a) The following public-use forms and instructions are employed by the Department in its administration of the Florida estate tax and are hereby adopted by reference.

(b) No change.

Form Number	Title	Effective Date
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(2) and (3) No change.

(4) DR-312	Affidavit of No Florida Estate Tax Due  (R. <del>06/11</del> 07/07)	____ <del>11/07</del>
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(5) DR-313	Affidavit of No Florida Estate Tax Due When  Federal Return is Required (R. <del>06/11</del> N. 12/07)	____ 04/09
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(6) F-706	Florida Estate Tax Return for Residents,  Nonresidents and Nonresident Aliens  (R. <del>06/11</del> 10/09)	____ 06/10
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Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 92.525(1)(b), 119.071(5), 198.08, 198.13, 198.22, 198.23, 198.26, 198.32(2), 198.33(1), 198.38, 198.39, 213.37, 837.06 FS. History-New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, 1-22-01, 5-4-03, 10-30-06, 11-6-07, 4-14-09, 6-28-10,\_\_\_\_\_.