

**REGULATORY PLAN**  
**2018-2019**



9/25/18

This Regulatory Plan has been prepared in accordance with Section 120.74(1), Florida Statutes



**2018-2019 REGULATORY PLAN**

**CERTIFICATION PER SECTION 120.74(1)(d), FLORIDA STATUTES**

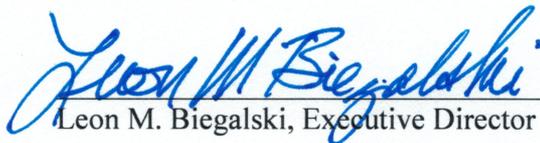
I, Leon Biegalski, Executive Director, Department of Revenue, pursuant to the authority delegated to me by the Governor and Cabinet under Rule 12-3.007(1)(h), Florida Administrative Code, and

I, Mark Hamilton, General Counsel, Department of Revenue, hereby certify the following:

1. I have reviewed the Department of Revenue's 2018-2019 Regulatory Plan; and
2. I have verified that the Department regularly reviews all of its rules to determine if the rules remain consistent with the Department of Revenue's rulemaking authority and laws implemented. The most recent comprehensive review was completed April 29, 2016. Supplemental review of laws changed this year was completed during the creation of this Regulatory Plan.

Dated this 25<sup>th</sup> day of September, 2018.

By:

  
Leon M. Biegalski, Executive Director

By:

  
Mark Hamilton, General Counsel



## 2018-2019 REGULATORY PLAN

Below is the Department of Revenue’s 2018-2019 Regulatory Plan, which has been prepared pursuant to the requirements of section 120.74(1), Florida Statutes.

### 1. PLAN REQUIREMENTS OF SECTION 120.74(1)(a), FLORIDA STATUTES

This section provides that an agency’s plan must include a listing of each law enacted or amended during the previous 12 months which created or modified the duties or authority of the agency and a statement as to whether rulemaking is required to implement the law.

*Attachment “A” contains Revenue’s review and response to these requirements.*

### 2. PLAN REQUIREMENTS OF SECTION 120.74(1)(b), FLORIDA STATUTES

This section provides that an agency’s plan must include a listing of any other laws which the agency expects to implement by rulemaking before the following July 1, except emergency rulemaking. For each law listed under this paragraph, the plan must state whether the rulemaking is intended to simplify, clarify, increase efficiency, improve coordination with other agencies, reduce regulatory costs, or delete obsolete, unnecessary, or redundant rules.

The table below contains Revenue’s response to these requirements.

Law Implemented	Intent of Rulemaking	Rule
§§145.10, 145.11, 195.002, F.S.	Simplify, increase efficiency	Chapter 12-9
§202.19, F.S.	Clarify	12A-19.100
§212.13, F.S.	Clarify	12-3.0017
§213.285, F.S.	Repeal unnecessary rule	12-25.0305
§213.285, F.S.	Clarify, simplify, delete obsolete provisions	12-25.031; 12-25.033; 12-25.035; 12-25.037; 12-25.047; 12-25.048
§215.26, F.S.	Clarify	12-26.008
§288.1083, F.S.	Repeal obsolete rule	12A-1.0143
§409.25656, F.S.	Clarify	12E-1.028
§§409.2563, 409.25633, F.S.	Clarify	12E-1.030
§§409.256, 409.2563, 409.25633, F.S.	Clarify	12E-1.036
§409.2567, F.S.	Clarify	12E-1.039
§681.104, F.S.	Clarify	12A-1.007
§896.102, F.S.	Clarify	12-19.002; 12-19.004

### **3. PLAN REQUIREMENTS OF SECTION 120.74(1)(c), FLORIDA STATUTES**

This section provides that an agency's plan must include any desired update to the prior year's regulatory plan; furthermore, if statutes requiring rulemaking were identified in a prior year's plan but a notice of proposed rulemaking has not yet been published, the agency must make the statements required in section 120.74(1)(c)1. and 2.

*No update will be made to Revenue's 2017-2018 Regulatory Plan. Revenue had no mandatory rulemaking last fiscal year.*

**Attachment A**  
**Department of Revenue**  
**2018-2019 Annual Regulatory Plan**

Pursuant to section 120.74(1)(a), Florida Statutes, the following laws enacted or amended during the previous 12 months create or modify the duties or authority of the Department.

	A. Citation to law creating or modifying Department duties or authority.	B. Must the Department adopt rules to implement law?	C. Is rulemaking necessary to implement the law?	D. If rulemaking is necessary to implement the law:				E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.
				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
1	2017-035, L.O.F. [Sections 1, 2, and 3] §§196.031, 200.065 and 218.125	N	Not at this time	N/A	N/A	2019	12D-7.012 12D-7.0142 12D-8.022 12D-16.002	HJR 7105 requires voter approval in the general election on 11/6/2018. If Amendment 1 is approved, Ch 2017-35, L.O.F., will be implemented.
2	2018-6, L.O.F. [Section 1] §212.099	Y	Y	N	N/A	4/1/2019	TBD	
3	2018-6, L.O.F. [Section 2] §212.1831	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
4	2018-6, L.O.F. [Section 3, 5] §§212.1832, 213.053	Y	Y	N	N/A	4/1/2019	TBD	
5	2018-6, L.O.F. [Section 4] §213.053	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
6	2018-6, L.O.F. [Sections 6, 7, 48] §§220.13, 220.1875	N	Y	Y	July 2, 2018 (Vol. 44, No. 128)	9/19/2018	12C-1.034 12C-1.051	
7	2018-6, L.O.F. [Section 15, 48] §1002.395	N	Y	Y	July 2, 2018 (Vol. 44, No. 128)	9/19/2018	12-29.003 12B-7.008 12B-8.003	
8	2018-6, L.O.F. [Section 16] §1002.40	Y	Y	N	N/A	4/1/2019	TBD	
9	2018-84, L.O.F. [Section 1] §193.461	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
10	2018-100, L.O.F. [Section 2] §825.1035(11)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
11	2018-110, L.O.F. [Sections 14, 28, 41] §§206.8745, 288.1258, 376.303	N	N	N/A	N/A	N/A	N/A	Laws updated to remove or revise references to expired provisions. No rulemaking is necessary.

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				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
12	2018-111, L.O.F. [Sections 3, 4] §§193.1552, 212.08	N	N	N/A	N/A	N/A	N/A	Laws updated to remove or revise references to expired provisions. No rulemaking is necessary.
13	2018-112, L.O.F. [Section 4] §201.02	N	N	N/A	N/A	N/A	N/A	Law amended to remove rulemaking authority.
14	2018-118, L.O.F. [Sections 1, 2] §20.21	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
15	2018-118, L.O.F. [Sections 3, 4] §28.241	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
16	2018-118, L.O.F. [Section 6] §159.621	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
17	2018-118, L.O.F. [Section 7] §163.01(7)(g)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
18	2018-118, L.O.F. [Section 8] §193.0237	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
19	2018-118, L.O.F. [Section 9] §193.155(8)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
20	2018-118, L.O.F. [Sections 10, 11] §193.4516	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
21	2018-118, L.O.F. [Sections 12, 13] §193.461	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
22	2018-118, L.O.F. [Section 14] §194.032	N	N	N/A	N/A	N/A	N/A	Emergency rulemaking was used to provide immediate guidance. No permanent rulemaking necessary.
23	2018-118, L.O.F. [Section 15] §196.713(2)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.

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				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
24	2018-118, L.O.F. [Section 16] §196.24	N	Y	Y	May 1, 2018 (Vol.44, No. 85)	June 18, 2018 (Vol. 44, No. 118)	12D-7.003	
25	2018-118, L.O.F. [Section 17] §197.318	N	N	N/A	N/A	N/A	N/A	Emergency rulemaking was used to provide immediate guidance. No permanent rulemaking necessary.
26	2018-118, L.O.F. [Section 18] §197.3631	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
27	2018-118, L.O.F. [Section 19] §197.572	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
28	2018-118, L.O.F. [Section 20] §197.573	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
29	2018-118, L.O.F. [Section 21] §201.02	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
30	2018-118, L.O.F. [Section 22] §201.25	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
31	2018-118, L.O.F. [Section 27] §206.052	N	Y	Y	July 2, 2018 (Vol. 44, No. 128)	9/19/2018	12B-5.150	
32	2018-118, L.O.F. [Section 28] §206.9826	N	Y	Y	July 2, 2018 (Vol. 44, No. 128)	9/19/2018	12B-5.150	
33	2018-118, L.O.F. [Sections 29, 30, 31] §§206.9952, 206.9955, 206.996	N	N	N/A	N/A	N/A	N/A	Law postponed requirement to file until 2024 and requires no rulemaking at this time
34	2018-118, L.O.F. [Section 33] §212.031	N	Y	Y	July 2, 2018 (Vol. 44, No. 128)	9/19/2018	12A-1.070 12A-1.097 12A-15.014	
35	2018-118, L.O.F. [Section 36] §212.08(5)(e), (t), (7)(jjj)	N	Y	Y	July 2, 2018 (Vol. 44, No. 128)	9/19/2018	12A-1.087	
36	2018-118, L.O.F. [Section 36] §212.08(5)(p)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement

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37	2018-118, L.O.F. [Section 36] §212.08(7)(ff)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
38	2018-118, L.O.F. [Section 36] §212.08(7)(ooo)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
39	2018-118, L.O.F. [Section 37] §212.12	N	Y	Y	July 2, 2018 (Vol. 44, No. 128)	9/19/2018	12A-1.097	
40	2018-118, L.O.F. [Section 39] §213.018	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
41	2018-118, L.O.F. [Section 40] §213.053	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
42	2018-118, L.O.F. [Section 41] §218.131	N	Y	N	N	4/1/2019	12D-16.002	
43	2018-118, L.O.F. [Section 42] §218.135	N	Y	Y	May 1, 2018 (Vol.44, No. 85)	June 18, 2018 (Vol. 44, No. 118)	12D-16.002	
44	2018-118, L.O.F. [Section 44] §220.183	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
45	2018-118, L.O.F. [Section 45] §220.1845	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
46	2018-118, L.O.F. [Section 49] §376.30781	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
47	2018-118, L.O.F. [Section 51] §624.5105	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
48	2018-118, L.O.F. [Section 52] §741.01	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
49	2018-118, L.O.F. [Section 54]	N	N	N/A	N/A	N/A	12AER18-04	Emergency rulemaking was more appropriate for administration of the sales tax holiday

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				1. Has a Notice of Rule Development been published in the Florida Administrative Register	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
50	2018-118, L.O.F. [Section 55]	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
51	2018-118, L.O.F. [Section 56]	N	N	N/A	N/A	N/A	12AER18-02	Emergency rulemaking was more appropriate for administration of the limited-time refund program
52	2018-118, L.O.F. [Sections 57, 58]	N	N	N/A	N/A	N/A	12AER18-01	Emergency rulemaking was more appropriate for administration of the limited-time refund programs
53	2018-118, L.O.F. [Section 59]	N	N	N/A	N/A	N/A	12AER18-03	Emergency rulemaking was more appropriate for administration of the limited-time refund program
54	2018-118, L.O.F. [Section 60]	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement
55	2018-119, L.O.F. [Section 1] §220.03	N	Y	Y	July 2, 2018 (Vol. 44, No. 128)	9/19/2018	12C-1.013 12C-1.051	
56	2018-119, L.O.F. [Section 2] §220.13	N	Y	Y	July 2, 2018 (Vol. 44, No. 128)	9/19/2018	12C-1.013 12C-1.051	
57	2018-119, L.O.F. [Section 3]	N	N	N/A	N/A	N/A	N/A	Law requires report by the agency but no rulemaking
58	2018-119, L.O.F. [Sections 4, 5, 6] §§220.1105, 220.11, 220.63	N	N	N/A	N/A	N/A	N/A	In the event a rate change is necessary pursuant to statutory language, the Department will update necessary rules and forms at that time
59	2018-130 [Section 12] §212.05	N	N	N/A	N/A	N/A	N/A	Law amends a statutory cross-reference; no rulemaking is needed.
60	2018-158 [Section 22] §212.055(2)	N	N	N/A	N/A	N/A	N/A	Law amends a statutory cross-reference; no rulemaking is needed.
61	2018-160, L.O.F. [Section 1] §197.502	N	Y	Y	July 3, 2018 (Vol. 44, No. 129)	9/18/2018	12D-13.060(3) 12D-13.061 12D-13.063	

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				1. Has a Notice of Rule Development been published in the Florida Administrative Register	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
62	2018-160, L.O.F. [Section 2] §197.522	N	Y	Y	July 3, 2018 (Vol. 44, No. 129)	9/18/2018	12D-13.062(3)	
63	2018-160, L.O.F. [Section 3] §197.582	N	Y	Y	July 3, 2018 (Vol. 44, No. 129)	9/18/2018	12D-13.065 (Repeal)	