

REGULATORY PLAN

2019-2020



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9/24/19

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



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

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2019-2020 REGULATORY PLAN

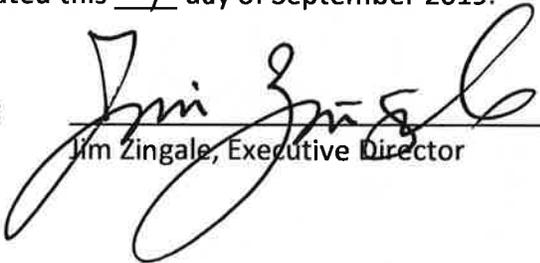
CERTIFICATION PER SECTION 120.74(1)(d), FLORIDA STATUTES

I, Jim Zingale, 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:

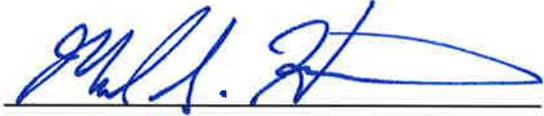
1. I have reviewed the Department of Revenue's 2019-2020 Regulatory Plan; and
2. I have verified that the Department regularly reviews all of its rules to determine if the rules remain consistent with the Department of Revenue's rulemaking authority and laws implemented. The most recent comprehensive review was completed April 29, 2016. Supplemental review of laws changed this year was completed during the creation of this Regulatory Plan.

Dated this 24 day of September 2019.

By:


Jim Zingale, Executive Director

By:


Mark Hamilton, General Counsel



2019-2020 REGULATORY PLAN

Below is the Department of Revenue’s 2019-2020 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
§63.13016, F.S.	Clarify	12E-1.023
§§145.10, 145.11, 195.002, F.S.	Clarify	Chapter 12-9
§213.285, F.S.	Clarify, simplify, delete obsolete provisions	12-25.0305; 12-25.031; 12-25.033; 12-25.035; 12-25.037; 12-25.038; 12-25.039; 12-25.041; 12-25.042; 12-25.045; 12-25.047; 12-25.048; 12-25.049; 12.25.050
§409.25656, F.S.	Clarify	12E-1.028
§409.25657, F.S.	Clarify	12E-1.029

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 2018-2019 Regulatory Plan. Revenue had no mandatory rulemaking last fiscal year.

Attachment A
Department of Revenue
2019-2020 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	2019-1, L.O.F. [Section 1] §381.986	N	Y	Y	August 21, 2019 (Vol. 45, No. 163)	09/25/2019	12A-1.097	
2	2019-3, L.O.F. [Section 32] §193.4615	N	N	N/A	N/A	N/A	N/A	Law updated to delete obsolete language. No rulemaking necessary.
3	2019-3, L.O.F. [Section 33] §196.075(3)	N	N	N/A	N/A	N/A	N/A	Law updated to delete obsolete language. No rulemaking necessary.
4	2019-3, L.O.F. [Section 34] §196.1975(4)	N	N	N/A	N/A	N/A	N/A	Law updated to delete obsolete language. No rulemaking necessary.
5	2019-4, L.O.F. [Section 2] §196.102(14)	N	N	N/A	N/A	N/A	N/A	Law updated to remove references to expired language. No rulemaking necessary.
6	2019-4, L.O.F. [Section 3] §220.192	N	N	Y	August 21, 2019 (Vol. 45, No. 163)	09/25/2019	12C-1.0192	Law updated to delete expired program. Rulemaking is intended to repeal obsolete rule.
7	2019-15, L.O.F. [Section 1] §11.40(2)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
8	2019-23, L.O.F. [Sections 1 and 24] §212.099	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
9	2019-23, L.O.F. [Sections 2 and 24] §212.1832	N	N	N/A	N/A	N/A	N/A	Law updated to delete obsolete language. No rulemaking necessary.
10	2019-23, L.O.F. [Sections 9 and 24] §1002.40	Y	Y	Y	October 31, 2018 (Vol. 44, No. 213)	July 26, 2019 (Vol. 45, No. 145)	12A-1.097 12A-1.110	
11	2019-42, L.O.F. [Section 1] §28.241	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
12	2019-42, L.O.F. [Section 2] §193.4517	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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	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	
13	2019-42, L.O.F. [Section 3] §195.096(2)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
14	2019-42, L.O.F. [Section 4] §201.02	N	Y	Y	August 21, 2019 (Vol. 45, No. 163)	09/25/2019	12B-4.013	
15	2019-42, L.O.F. [Section 5] §212.031	N	Y	Y	August 21, 2019 (Vol. 45, No. 163)	09/25/2019	12A-1.070 12A-1.097 12A-15.014	
16	2019-42, L.O.F. [Section 6] §212.08(7)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
17	2019-42, L.O.F. [Section 7] §218.131	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
18	2019-42, L.O.F. [Section 12] §741.01	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
19	2019-42, L.O.F. [Sections 10, 11, 13 and 14] §624.51055	N	Y	Y	August 21, 2019 (Vol. 45, No. 163)	09/25/2019	12-29.002 12-29.003 12B-8.001 12B-8.002	
20	2019-42, L.O.F. [Section 18]	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
21	2019-42, L.O.F. [Section 19]	N	N	N/A	N/A	N/A	12AER19-04	Emergency rulemaking was more appropriate for administration of the sales tax holiday.
22	2019-42, L.O.F. [Section 20]	N	N	N/A	N/A	N/A	12AER19-03	Emergency rulemaking was more appropriate for administration of this limited-time refund program.
23	2019-42, L.O.F. [Section 21]	N	N	N/A	N/A	N/A	12AER19-03	Emergency rulemaking was more appropriate for administration of this limited-time refund program.
24	2019-42, L.O.F. [Section 22]	N	N	N/A	N/A	N/A	12BER19-02	Emergency rulemaking was more appropriate for administration of this limited-time refund program.

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25	2019-44, L.O.F. [Section 2] §316.306	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
26	2019-49, L.O.F. [Section 1] §39.202	N	N	N/A	N/A	N/A	N/A	The amendments to s. 39.202, F.S., are not administered by the Department.
27	2019-58, L.O.F. [Section 4] §28.37	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
28	2019-58, L.O.F. [Section 6] §28.24	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
29	2019-58, L.O.F. [Section 7] §28.2401	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
30	2019-58, L.O.F. [Section 8] §28.241	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
31	2019-58, L.O.F. [Section 10] §34.041	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
32	2019-58, L.O.F. [Section 12] §45.035	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
33	2019-58, L.O.F. [Section 13] §55.505	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
34	2019-58, L.O.F. [Section 14] §61.14	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
35	2019-58, L.O.F. [Section 15] §316.193	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
36	2019-58, L.O.F. [Section 16] §318.14	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	2019-58, L.O.F. [Section 17] §318.15	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
38	2019-58, L.O.F. [Section 18] §318.18	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
39	2019-58, L.O.F. [Section 19] §322.245	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
40	2019-58, L.O.F. [Section 20] §327.35	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
41	2019-58, L.O.F. [Section 21] §327.73	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
42	2019-58, L.O.F. [Section 22] §379.401	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
43	2019-58, L.O.F. [Section 24] §379.401	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
44	2019-58, L.O.F. [Section 25] §721.83	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
45	2019-58, L.O.F. [Section 26] §744.365	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
46	2019-58, L.O.F. [Section 27] §744.3678	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
47	2019-58, L.O.F. [Section 28] §766.104	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
48	2019-58, L.O.F. [Section 29] §938.05	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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49	2019-64, L.O.F. [Section 1] §212.055	N	N	N/A	N/A	N/A	N/A	The amendments to §212.055 are not administered by the Department of Revenue.
50	2019-132, L.O.F. [Section 1] §581.217	N	Y	Y	August 21, 2019 (Vol. 45, No. 163)	09/25/2019	12A-1.087	
51	2019-144, L.O.F. [Section 2] §197.572	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
52	2019-167, L.O.F. [Section 1] §365.172	N	N	N/A	N/A	N/A	N/A	The amendments to §365.172 are not administered by the Department of Revenue.
53	2019-167, L.O.F. [Section 5] §61.1306	N	Y	N	N/A	12/05/2019	12E-1.023	
54	2019-167, L.O.F. [Section 6] §212.15	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
55	2019-168, L.O.F. [Section 2] §220.1105	Y	Y	Y	August 21, 2019 (Vol. 45, No. 163)	09/25/2019	12C-1.051	
56	2019-168, L.O.F. [Section 3] §220.13	Y	Y	Y	August 21, 2019 (Vol. 45, No. 163)	09/25/2019	12C-1.013 12C-1.051	
57	2019-168, L.O.F. [Section 4] §220.27	N	N	N/A	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.