

DEPARTMENT OF REVENUE

.....

REGULATORY PLAN

2025-2026



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Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

2025-2026 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 2025-2026 Regulatory Plan; and
2. I have verified that the Department regularly reviews all 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 August 31, 2022.

Dated this 29th day of September 2025.

By: _____

Jim Zingale, Executive Director

By: _____

Mark Hamilton, General Counsel



2025-2026 REGULATORY PLAN

Below is the Department of Revenue's 2025-2026 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
§ 212.12(5), (6)	Clarify; Delete obsolete provisions	12-3.0012, 12-3.0015, 12-3.0017, 12-26.0041, 12-26.008
§ 206.485	Clarify; Simplify	12-24.003
§§ 218.21, 218.26, F.S.	Clarify; Delete obsolete provisions	12-10.006, 12-10.008, 12-10.009
§§ 212.0606, 212.07(1), 213.21(1), 213.23, 213.30, 213.053, 213.13, 215.26, 376.70, 403.717, 403.718, 403.7185	Delete unnecessary and obsolete provisions	12-6.0015, 12-16.003, 12-17.001, 12-18.004, 12-22.005, 12-26.008, 12-28.003, 12A-1.039, 12A-16.008
§ 212.08(7)(h)	Clarify	12A-1.001
§ 213.34, F.S.	Clarify; Delete obsolete provisions	12-26.009
§§ 212.18(3), 212.183, F.S.	Simplify; Clarify; Increase efficiency	12A-1.0911, 12A-1.097

Law Implemented	Intent of Rulemaking	Rule
§ 213.755	Clarify; Delete unnecessary provisions	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-5.150, 12B-5.600
§§ 95.091, 116.01, 201.01, 201.02, 201.022, 201.031, 201.07, 201.08, 201.09, 201.10, 201.11, 201.12, 201.13, 201.132, 201.133, 201.14, 201.17, 201.20, 201.21, 201.22, 201.23, 201.24, 213.21, 213.235, 213.255, 213.756, 215.26, 219.07, 517.32	Clarify; Simplify; Delete obsolete and unnecessary provisions	12B-4.001, 12B-4.002, 12B-4.003, 12B-4.004, 12B-4.005, 12B-4.006, 12B-4.007, 12B-4.011, 12B-4.012, 12B-4.013, 12B-4.014, 12B-4.041, 12B-4.042, 12B-4.043, 12B-4.051, 12B-4.052, 12B-4.053, 12B-4.054
§§ 203.01, 203.012	Delete unnecessary provisions	12B-6.001, 12B-6.005, 12B-6.0051
§§ 211.02, 211.025, 211.0251, 211.0252, 211.0253, 211.0254, 211.026, 211.075, 211.076, 211.125, 211.30, 211.31, 211.3103, 211.3106, 211.3108, 211.33, 212.12(2), 213.235(2), 213.255, 213.755(1), 373.41492, 402.261, 403.62(5), 1003.395(5), 1003.485(3)	Delete unnecessary provisions	12B-7.005, 12B-7.008, 12B-7.026, 12B-7.030, 12B-7.031
§§ 218.21, 218.215, 218.23, 218.245, 218.25, 218.26	Clarify; Delete unnecessary provisions	12B-8.0012, 12B-8.006, 12B-8.006
§ 376.75(2)	Clarify	12B-12.005
§§ 119.071(5), 196.199(2), 199.135, 199.202, 215.26	Clarify; Delete unnecessary provisions	12C-2.011, 12C-2.015
§§ 196.012, 196.199	Clarify	12D-7.016
§§ 200.065, 200.068, 218.21, 218.23, 218.63, 1011.62	Clarify; Delete unnecessary provisions	12D-17.001, 12D-17.002, 12D-17.003, 12D-17.0035, 12D-17.004, 12D-17.005, 12D-17.006, 12D-17.007, 12D-17.008, 12D-17.009, 12D-17.010
§ 409.25656	Clarify	12E-1.028
§ 409.25657	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.

Section 16, Chapter 2024-158, L.O.F., amending section 196.1978(4), Florida Statutes, applies to tax rolls beginning with the 2026 tax roll. Rulemaking remains necessary to reflect these law changes in form DR-504AFH, Ad Valorem Tax Exemption Application and Return for Multifamily Project and Affordable Housing Property, incorporated by reference in Rule 12D-16.002, F.A.C. A Notice of Rule Development Workshop published in the September 26, 2025, edition of the *Florida Administrative Register* (Vol. 51, No. 188). It is anticipated a Notice of Proposed Rule will be published in the December 17, 2025, edition of the *Register*.

4. PLAN REQUIREMENTS OF SECTION 120.74(1)(e), FLORIDA STATUTES

This section provides that an agency's plan must include:

- A list of the agency's existing rules scheduled for review pursuant to section 120.5435, Florida Statutes

Attachment "B" contains Revenue's response to this requirement.

- A 5-year schedule for the review of all existing rules as of July 1, 2025

Attachment "C" contains Revenue's response to this requirement.

- A yearly schedule for the rules it will review each year during the 5-year rule review.

Attachments "D" through "H" contain Revenue's response to this requirement.

Attachment A
Department of Revenue
2025-2026 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	Ch. 2025-5, L.O.F. [Sections 3 and 11] §§ 212.20(6)(d) and 443.131(3)(e)	N	N	N/A	N/A	N/A	N/A	Reviser's law to remove obsolete distributions of tax proceeds. No rulemaking is necessary.
2	Ch. 2025-5, L.O.F. [Sections 4, 16-18] §§ 213.053(8), 220.193, 220.02(8), and 220.13(1)(a)	N	N	N/A	N/A	N/A	N/A	Reviser's law to remove the expired Florida renewable energy production credit. No rulemaking is necessary.
3	Ch. 2025-6, L.O.F. [Section 6] § 50.051	N	N	N/A	N/A	N/A	N/A	Reviser's law to conform to the redesignation of subsection 196.011(8). No rulemaking is necessary.
4	Ch. 2025-6, L.O.F. [Section 15] § 193.703(7)(b)	N	N	N/A	N/A	N/A	N/A	Reviser's law to correct grammar. No rulemaking is necessary.
5	Ch. 2025-6, L.O.F. [Section 16] § 196.011(1)	N	N	N/A	N/A	N/A	N/A	Reviser's law to conform form of affidavit. No rulemaking is necessary.
6	Ch. 2025-6, L.O.F. [Section 17] § 196.1978(4)(b)	N	N	N/A	N/A	N/A	N/A	Reviser's editorial grammatical correction. No rulemaking is necessary.
7	Ch. 2025-6, L.O.F. [Section 25] § 316.0083(4)(b) and (c)	N	N	N/A	N/A	N/A	N/A	Reviser's editorial insertion to remove obsolete effective date. No rulemaking is necessary.
8	Ch. 2025-6, L.O.F. [Section 92] § 938.10(2)	N	N	N/A	N/A	N/A	N/A	Reviser's editorial correction to the Statewide Guardian ad Litem Office. No rulemaking is necessary.
9	Ch. 2025-6, L.O.F. [Section 100] § 1003.485	N	N	N/A	N/A	N/A	N/A	Reviser's law to clarify the enactment of subsection 1003.485(5), F.S. No rulemaking is necessary.
10	Ch. 2025-22, L.O.F. [Section 3] § 201.25(3)	N	N	N/A	N/A	N/A	N/A	Las is clear on its face. No rulemaking is necessary.
11	Ch. 2025-22, L.O.F. [Section 81] § 1013.373	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
12	Ch. 2025-37, L.O.F. [Section 1] § 445.09(1)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.

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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	Ch. 2025-100, L.O.F. [Section 1] § 212.05(1)(j)	N	Y	Y	07/31/2025 (Vol. 51, No. 148)	10/01/2025	12A-1.037 12A-1.0371	
14	Ch. 2025-100, L.O.F. [Section 13] § 731.1065(1)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
15	Ch. 2025-116, L.O.F. [Section 2] § 376.30781(3) and (9)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
16	Ch. 2024-122, L.O.F. [Section 1] § 212.20(6)(d)	N	N	N/A	N/A	N/A	N/A	Law provides for the distribution of tax proceeds. No rulemaking is necessary.
17	Ch. 2024-149, L.O.F. [Section 9] § 318.18	N	N	N/A	N/A	N/A	N/A	The administrative duties of the Department remain the same. No rulemaking is necessary.
18	Ch. 2025-157, L.O.F. [Section 2] § 403.411	N	N	N/A	N/A	N/A	N/A	This law provides for the transfer of funds to the Department for deposit into state trust funds. No rulemaking is necessary.
	Ch. 2025-190, L.O.F. [Section 42] § 193.155(4)(b)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
19	Ch. 2025-197, L.O.F. [Section 9] § 327.731	N	N	N/A	N/A	N/A	N/A	This law does not change administrative duties of the Department. No rulemaking is necessary.
20	Ch. 2025-201, L.O.F. [Section 10] § 380.095	N	N	N/A	N/A	N/A	N/A	This law repeals the transfer of funds to the Department for deposit into state trust funds. No rulemaking is necessary.
21	Ch. 2025-208, L.O.F. [Sections 3 and 4] § 193.4516	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
22	Ch. 2025-208, L.O.F. [Sections 5 and 6] § 193.461(7)(a)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.

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Department of Revenue
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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	
23	Ch. 2025-208, L.O.F. [Section 7] § 194.011(4)(b) and (5)(a)	Y	Y	Y	09/26/2025 (Vol. 51, No. 188)	12/17/2025	12D-9.020 12D-9.025 12D-16.002	
24	Ch. 2025-208, L.O.F. [Section 8] § 194.013(1)	N	Y	Y	09/26/2025 (Vol. 51, No. 188)	12/17/2025	12D-9.013 12D-9.015	
25	Ch. 2025-208, L.O.F. [Section 9] § 194.014(2)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
26	Ch. 2025-208, L.O.F. [Section 10] § 194.032(2)	N	Y	Y	09/26/2025 (Vol. 51, No. 188)	12/17/2025	12D-9.001 12D-9.014 12D-9.019 12D-9.026 12D-16.002	
27	Ch. 2025-208, L.O.F. [Sections 11 and 12] § 194.171(2)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
28	Ch. 2025-208, L.O.F. [Sections 13 and 14] § 196.012(6)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
29	Ch. 2025-208, L.O.F. [Section 15] § 196.1978(3)(o) and (4)(b)	N	Y	Y	09/26/2025 (Vol. 51, No. 188)	12/17/2025	12D-16.002	
30	Ch. 2025-208, L.O.F. [Sections 16 and 17] § 196.1978(1)(b)	N	Y	Y	09/26/2025 (Vol. 51, No. 188)	12/17/2025	12D-16.002	
31	Ch. 2025-208, L.O.F. [Sections 18 and 19] § 196.19781	N	Y	Y	09/26/2025 (Vol. 51, No. 188)	12/17/2025	12D-16.002	
32	Ch. 2025-208, L.O.F. [Section 20] § 196.19782	Y	Y	Y	09/26/2025 (Vol. 51, No. 188)	12/17/2025	12D-16.002	

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33	Ch. 2025-208, L.O.F. [Sections 21 and 22] § 196.198	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
34	Ch. 2025-208, L.O.F. [Section 23] § 201.15	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
35	Ch. 2025-208, L.O.F. [Section 24] § 202.19	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
36	Ch. 2025-208, L.O.F. [Section 25] § 202.34(4)(f)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
37	Ch. 2025-208, L.O.F. [Sections 26-30] §§ 206.42(1), (3), (4), Part III, Ch. 206 206.9915(2) and (3), 206.9925, and 206.99942(3)	N	Y	Y	07/31/2025 (Vol. 51, No. 148)	10/01/2025	12-24.002 12-24.003 12-26.008 12B-5.020 12B-5.030 12B-5.050 12B-5.060 12B-5.080 12B-5.110 12B-5.121 12B-5.130 12B-5.150 12B-5.300 (<i>Repeal</i>) 12B-5.375 12B-5.600	
38	Ch. 2025-208, L.O.F. [Sections 31-33] §§ 206.9952, 206.9955(2), 206.996(1)	N	N	N/A	N/A	N/A	N/A	Law extends the imposition of the tax on natural gas fuel until January 1, 2030. No rulemaking is necessary at this time.
39	Ch. 2025-208, L.O.F. [Sections 36-37, 40, 42, 44, 47, 50, 52, 53, 68, and 92] §§ 212.02(2), (10), 212.031 212.054(3)(g) 212.0598(2) 212.0602 212.08(7)(eee) 212.12(12) 212.13(6) 212.18(3)(a) and (b) 288.1258(2)(b) and (c) and (3)	N	Y	Y	07/31/2025 (Vol. 51, No. 148)	10/01/2025	12A-1.008 12A-1.010 12A-1.038 12A-1.039 12A-1.044 12A-1.056 12A-1.060 12A-1.061 12A-1.070 (<i>Repeal</i>) 12A-1.073 12A-1.085 12A-1.091 12A-1.0911 12A-1.097 12A-1.109 (<i>Repeal</i>) 12A-15.003	Authorized emergency rulemaking not required. Proposed permanent rules to become effective November 2025.

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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	
							12A-15.004 12-15.005 12-15.007 12A-15.014	
40	Ch. 2025-208, L.O.F. [Section 38] § 212.04(2)(a)	N	Y	Y	07/31/2025 (Vol. 51, No. 148)	10/01/2025	12A-1.005	
41	Ch. 2025-208, L.O.F. [Section 39] § 212.05(1)(a)	N	N	N/A	N/A	N/A	N/A	Law updates reference to a renumbered statute. No rulemaking is necessary.
42	Ch. 2025-208, L.O.F. [Section 43] § 212.06(5)(b)	N	Y	Y	07/31/2025 (Vol. 51, No. 148)	10/01/2025	12A-1.0015 12A-1.097	
43	Ch. 2025-208, L.O.F. [Section 45] § 212.08(20)	N	Y	Y	07/31/2025 (Vol. 51, No. 148)	10/01/2025	12DER25-1 (Eff. 07/17/2025) (Vol. 51, No. 138) 12A-1.117 (<i>New</i>)	
44	Ch. 2025-208, L.O.F. [Section 46] § 212.08(5)(r)	N	Y	Y	07/31/2025 (Vol. 51, No. 148)	10/01/2025	12A-1.108	
45	Ch. 2025-208, L.O.F. [Section 46] § 212.08(7)(ww), (III), (vvv)-(ffff)	N	Y	Y	07/31/2025 (Vol. 51, No. 148)	10/01/2025	12A-1.020 12A-1.037 12A-1.0371 12A-1.097	
46	Ch. 2025-208, L.O.F. [Section 48] § 212.08(4)(a)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
47	Ch. 2025-208, L.O.F. [Sections 49 and 92] § 212.099	N	Y	Y	07/31/2025 (Vol. 51, No. 148)	10/01/2025	12A-1.109 (<i>Repeal</i>)	Authorized emergency rulemaking not required. Proposed repeal of permanent rules to become effective November 2025.
48	Ch. 2025-208, L.O.F. [Section 51] § 212.13(5)(f)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
49	Ch. 2025-208, L.O.F. [Section 54] § 213.053(8)(cc)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.

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50	Ch. 2025-208, L.O.F. [Section 55] § 213.053(8)(h)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
51	Ch. 2025-208, L.O.F. [Section 56] § 213.37(2)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
52	Ch. 2025-208, L.O.F. [Section 57] § 215.212 (<i>Repeal</i>)	N	N	N/A	N/A	N/A	N/A	Law repeals the exemption for certain funds from a service charge. No rulemaking is necessary.
53	Ch. 2025-208, L.O.F. [Section 58] § 215.22(1)(i)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
54	Ch. 2025-208, L.O.F. [Section 59] § 220.02(8)	N	Y	Y	07/31/2025 (Vol. 51, No. 148)	10/01/2025	12-29.002 12-29.005	
54	Ch. 2025-208, L.O.F. [Sections 60-61] § 220.03(1)(n)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
55	Ch. 2025-208, L.O.F. [Sections 62-63] § 220.03(1)(3)	N	Y	Y	07/31/2025 (Vol. 51, No. 148)	10/01/2025	12C-1.022	
56	Ch. 2025-208, L.O.F. [Section 64] § 220.18775	N	Y	Y	07/31/2025 (Vol. 51, No. 148)	10/01/2025	12-29.001 12-29.002 12-29.003 12-29.005 12-29.008 (<i>New</i>) 12B-8.003 12C-1.051	
57	Ch. 2025-208, L.O.F. [Section 66-67] § 288.062	N	Y	Y	07/31/2025 (Vol. 51, No. 148)	10/01/2025	12-29.002 12-29.003 12-29.005 12B-8.003 12C-1.051	Authorized emergency rulemaking not required. Permanent rules proposed to become effective January 1, 2026.
57	Ch. 2025-208, L.O.F. [Sections 76] § 341.840(3)(a)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.

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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	
58	Ch. 2025-208, L.O.F. [Sections 79, 85, 87-89] §§ 402.63, 561.12135, 624.509(7), and 624.51059	N	Y	Y	07/31/2025 (Vol. 51, No. 148)	10/01/2025	12-29.001 12-29.002 12-29.003 12-29.005 12-29.008 (New) 12B-8.003 12C-1.051	The chapter law authorizes the adoption of emergency rules. Permanent rules proposed to become effective January 1, 2026. Emergency rulemaking not required.
59	Ch. 2025-208, L.O.F. [Section 93] § 201.15	N	N	N/A	N/A	N/A	N/A	Law repeals amendments to s. 201.15 scheduled to become effective July 1, 2033. No rulemaking is necessary.
60	Ch. 2025-208, L.O.F. [Section 94] § 201.15	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
61	Ch. 2025-208, L.O.F. [Section 95] § 215.22	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
62	Ch. 2025-208, L.O.F. [Sections 96]	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
63	Ch. 2025-208, L.O.F. [Section 98]	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking needed for the sales tax holiday for hunting, fishing, and camping supplies. No rulemaking is necessary.
64	Ch. 2025-208, L.O.F. [Section 99]	N	N	N/A	N/A	N/A	N/A	Law provides funds for implementing the Home Away From Home Tax Credit. No rulemaking is necessary.
65	Ch. 2025-208, L.O.F. [Section 100]	N	Y	N/A	N/A	N/A	12DER25-2 (Eff. 07/17/2022) (Vol. 51, No. 139)	Emergency rulemaking was more appropriate for implementation of a form for fiscally constrained counties to apply for a distribution of funds appropriated to offset property taxes refunded due to a catastrophic event.

Attachment B
Department of Revenue Rules
as of October 1, 2025

Rule Number	Rule Title	Effective Date
Chapter 12-3 General; Procedure		
12-3.0012	Definitions	10/01/2003
12-3.0015	Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded	01/25/2012
12-3.0017	Adoption of Materials That Contain Departmental Procedures	01/08/2019
12-3.007	Delegation of Authority	01/01/2024
12-3.012	Compensation to Third-Party Recordkeepers	07/31/2003
Chapter 12-6 Informal Protest and Appeal Procedure		
12-6.001	Application of Rules	01/01/2023
12-6.0015	Public Use Forms	01/25/2012
12-6.002	Conference Procedures for Notices of Intent to Make Audit Changes	03/06/2003
12-6.0023	Conference Procedures for Delinquency Notices or Billings	03/06/2003
12-6.003	Protest of Notices of Proposed Assessment Issued by the Department Which Result from an Audit	02/20/2025
12-6.0033	Protest of Assessments Issued by the Department Regarding Tax Returns, Other Required Filings, and Billings	03/06/2003
12-6.005	Criteria for Qualified Representatives	03/06/2003
12-6.006	Standards of Conduct for Qualified Representatives	03/06/2003

Rule Number	Rule Title	Effective Date
12-6.030	Conference Procedures for Notices of Intent to Make Refund Claim Changes	03/06/2003
12-6.032	Protest of Notices of Proposed Refund Denial	03/06/2003
Chapter 12-10 State Revenue Sharing		
12-10.006	Distribution to Units of Local Government	11/01/1998
12-10.008	Administration	01/11/2016
12-10.009	Wire Deposit of Revenue Sharing Funds	11/01/1998
Chapter 12-11 Technical Assistance Advisements and Requests for Technical Advice		
12-11.001	General Explanation of Provisions	05/27/1982
12-11.002	Definitions	01/01/2024
12-11.003	Requests for Technical Assistance Advisements	03/25/2020
12-11.004	Requests for Conference Discussion	06/28/2000
12-11.005	Deletion of Private or Confidential Information	06/28/2000
12-11.006	Processing Requests for, and Obtaining Copies of, Technical Assistance Advisements	01/22/2001
12-11.007	Effect of Advisements	06/28/2000
12-11.008	Requests by Representatives	06/28/2000
12-11.009	Revocation of Request	05/27/1982
12-11.013	Informal Technical Tax Statements	06/28/2000

Rule Number	Rule Title	Effective Date
Chapter 12-13 Compromise and Settlement		
12-13.001	Scope of Rules	10/29/2013
12-13.002	Definitions	10/02/2001
12-13.004	Delegation of Authority to Determine Settlements or Compromises	01/19/2015
12-13.005	Grounds for Finding Doubt as to Liability	03/25/2020
12-13.006	Grounds for Finding Doubt as to Collectability	10/02/2001
12-13.0063	Grounds for Finding Department Delay in the Determination of an Amount Due	10/29/2013
12-13.0064	Relief for Inadvertent Sales and Use Tax Registration Errors	10/29/2013
12-13.007	Grounds for Reasonable Cause for Compromise of Penalties	05/23/2022
12-13.0075	Guidelines for Determining Amount of Compromise	05/23/2022
12-13.008	Procedures for Compromise and Settlement of Taxes, Interest, and Penalties	10/29/2013
12-13.009	Closing Agreements	01/11/2016
12-13.010	Special Provisions Applicable to Compromise of Estate Taxes	10/29/2013
Chapter 12-16 Consent Agreements		
12-16.003	Form of Consent Agreements	01/17/2018
12-16.004	Delegation of Authority	10/29/2013
12-16.005	Requirements for Consent Agreements	06/28/2010

Rule Number	Rule Title	Effective Date
Chapter 12-17 Agreements for Scheduling Payments of Liabilities		
12-17.001	Scope of Rules	03/12/2014
12-17.002	Definitions	03/12/2014
12-17.003	Requirements for Considering Entering into Stipulated Time Payment Agreements	03/12/2014
12-17.004	Delegation of Authority	03/12/2014
12-17.005	Factors Considered by the Department	03/12/2014
12-17.006	Procedures	03/12/2014
12-17.007	Form and Execution of Stipulated Time Payment Agreements	03/12/2014
12-17.008	Terms of Stipulated Time Payment Agreements	03/12/2014
12-17.009	Agreements in Default	03/12/2014
Chapter 12-18 Compensation for Tax Information		
12-18.001	Authorization for Compensation	07/28/2015
12-18.002	Eligibility to File Claim for Compensation	06/01/2009
12-18.003	Amount and Payment of Compensation	10/30/2006
12-18.004	Submission of Information and Claims for Compensation	07/28/2015
12-18.008	Compensation for Vending Machine Violations	04/16/2018
Chapter 12-19 Reports of Large Currency Transactions		
12-19.002	Large Currency Transaction Reports	01/08/2019
12-19.003	Reporting Requirements	07/28/2015
12-19.004	Penalties for Failure to Comply	01/08/2019

Rule Number	Rule Title	Effective Date
12-19.005	Confidentiality of Reports; Disclosure of Information	06/28/2010
12-19.006	Recordkeeping Requirements	02/18/1988
Chapter 12-21 Levy, Seizure and Sale of Property		
12-21.001	Scope; Delegation of Authority	03/12/2014
12-21.0015	Definitions	03/12/2014
12-21.002	Warrants and Liens	03/12/2014
12-21.005	Seizure of Property Under Jeopardy	03/12/2014
12-21.010	Manner and Conditions of Sale of Property	03/12/2014
12-21.040	Satisfaction or Correction of Warrants and Liens	03/12/2014
12-21.201	Scope	03/12/2014
12-21.203	Notification to Custodians; Custodial Responsibilities	04/16/2018
12-21.204	Issuance of Notice of Intent to Levy; Procedures	03/12/2014
12-21.205	Departmental Levy on Frozen Assets; Procedures	02/20/2025
12-21.208	Withholding of Vendor Payments	03/12/2014
Chapter 12-22 Confidentiality and Disclosure of Tax Information		
12-22.002	Definitions	05/09/2013
12-22.005	Disclosure Procedures	07/28/2015
12-22.006	Delegation of Authority	12/13/1994
12-22.007	Registration Information Sharing and Exchange Program	01/11/2016

Rule Number	Rule Title	Effective Date
12-22.008	Warrants and Liens List	05/23/2011
Chapter 12-24 Payment of Taxes and Submission of Returns by Electronic Means; Taxpayer Recordkeeping and Retention		
12-24.001	Scope of Rules	05/23/2022
12-24.002	Definitions	01/01/2023
12-24.003	Requirements to File or to Pay Taxes by Electronic Means	01/01/2023
12-24.004	Enrollment	11/12/2020
12-24.005	Methods of Payment by Electronic Means	11/12/2020
12-24.007	Electronic Payment Transmission Errors	02/17/2015
12-24.008	Procedures for Payment	07/28/2015
12-24.009	Due Date; General Provisions	02/17/2015
12-24.010	General Administrative Provisions; Voluntary Participation; Confidentiality; Granting of Waivers from Electronic Filing Requirements	11/12/2020
12-24.011	Public Use Forms	01/01/2024
12-24.021	Scope	10/05/2003
12-24.022	Definitions	10/24/1996
12-24.023	Recordkeeping Requirements - General	01/20/2014
12-24.024	Recordkeeping Requirements - Machine-Sensible Records	04/30/2002
12-24.025	Records Maintenance Requirements	04/30/2002
12-24.026	Access to Machine-Sensible Records	04/30/2002
12-24.027	Taxpayer Responsibility and Discretionary Authority	04/30/2002
12-24.028	Alternative Storage Media	05/09/2013

Rule Number	Rule Title	Effective Date
12-24.029	Effect on Hardcopy Recordkeeping Requirements	04/30/2002
Chapter 12-25 Contract Auditing		
Part I - Contract Auditing		
12-25.001	Scope of Rules	03/20/1994
12-25.002	Definitions	03/20/1994
12-25.003	Application of Rules	03/20/1994
12-25.004	Contract Auditor Prerequisites	07/31/2000
12-25.005	Selection Procedures for Contract Auditors	07/31/2000
12-25.0054	Applicants Ranking Committee	07/31/2000
12-25.0056	Applicant Ranking Process	07/31/2000
12-25.0058	Dispute Resolution	07/31/2000
12-26.006	Selection Procedures for Private Broker Services	03/20/1994
12-25.007	Contract Auditor Training	10/30/1996
12-25.008	Contract Auditor Authority	10/30/1996
12-25.009	Performance of Audit Services	07/01/1999
12-25.010	Compensation	10/30/1996
12-25.011	Confidentiality	03/20/1994
12-25.0112	Scope of Professional Services Rendered	03/20/1994
12-25.012	General Administrative Procedures	10/30/1996
Part II - Certified Audit Program		
12-25.0305	Scope of Rules	01/17/2021
12-25.031	Definitions	01/17/2021
12-25.037	Request to Conduct a Certified Audit	01/17/2021
12-25.041	Suspension of a Certified Audit in Progress	01/17/2021

Rule Number	Rule Title	Effective Date
12-25.045	A Certified Auditt is Initiated by the Taxpayer but Not Completed	01/17/2021
12-25.047	Develoopment of the Audit Plan	01/17/2021
12-25.048	Sumission of the Certified Audit Report	01/17/2021
12-25.050	Protests	01/17/2021
12-26.001	Scope of Rules	04/02/2000
12-26.002	Application of Rules	04/02/2000
12-26.003	Application for Refund	01/012021
12-26.004	Refund Approval Process	04/16/2018
12-26.008	Public Use Forms	01/01/2024
12-26.009	Refund/Offset Within an Audit	04/16/2018
Chapter 12-28 Remittance Requirements for Clerks of the Court, Municipalities, and Counties		
12-28.001	Scope	06/06/2011
12-28.002	Definitions	06/06/2011
12-28.003	Enrollment Procedures	06/06/2011
12-28.004	Transmitting Funds and Return/Remittance Detail to the Department	06/06/2011
12-28.008	Due Date; General Provisions	01/20/2014
12-28.009	Distribution of Funds Received by the Department	06/06/2011
Chapter 12-29 Multitax Credits		
12-29.001	Scope	02/20/2025
12-29.002	Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025

Rule Number	Rule Title	Effective Date
12-29.003	Public Use Forms	02/20/2025
12-29.004	Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025
12-29.005	The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025
12-29.006	Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025
12-29.007	Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025
Chapter 12A-1 Sales and Use Tax		
12A-1.001	Specific Exemptions	01/01/2024
12A-1.0011	Schools Offering Grades K Through 12; Parent-Teacher Associations; and Parent-Teacher Organizations	06/19/2001
12A-1.0015	Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats	06/14/2022
12A-1.005	Admissions	10/26/2022
12A-1.006	Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property	08/15/2021
12A-1.007	Aircraft, Boats, Mobile Homes, and Motor Vehicles	02/20/2025
12A-1.0071	Boats Temporarily Docked in Florida	12/31/2020

Rule Number	Rule Title	Effective Date
12A-1.008	Newspapers, Community Newspapers, Shoppers, Magazines and Other Periodicals	01/28/2008
12A-1.009	Receipts from Services Rendered for Exterminating and Pest Control	01/12/2011
12A-1.0091	Cleaning Services	01/12/2011
12A-1.0092	Detective, Burglar Protection, and Other Protection Services	01/01/2024
12A-1.010	Receipts from Sales by Barber Shops and Beauty Shops	06/19/2001
12A-1.011	Sales of Food Products for Human Consumption by Grocery Stores, Convenience Stores, and Supermarkets; Sales of Bakery Products by Bakeries, Pastry Shops, or Like Establishments; Drinking Water; Ice	06/06/2011
12A-1.0115	Sales of Food Products Served, Prepared, or Sold in or by Restaurants, Lunch Counters, Cafeterias, Hotels, Taverns, or Other Like Places of Business and by Transportation Companies	01/10/2017
12A-1.012	Repossessed Merchandise and Bad Debts	04/16/2018
12A-1.014	Refunds and Credits for Sales Tax Erroneously Paid	05/09/2013
12A-1.016	Sales; Installation Charges	10/02/2001
12A-1.0161	Sales and Use Tax on Services; Sale for Resale	01/12/2011
12A-1.017	Finance and Interest Charges and Carrying Charges on Installment Sales	04/02/2000
12A-1.018	Trade and Cash Discounts	07/20/2011

Rule Number	Rule Title	Effective Date
12A-1.020	Licensed Practitioners; Drugs, Medical Products and Supplies	01/01/2024
12A-1.021	Prosthetic and Orthopedic Appliances	07/12/2010
12A-1.0215	Veterinary Sales and Services	02/17/2015
12A-1.022	Federal Excise Taxes, Gross Receipts Tax, and Other Fees	02/17/2015
12A-1.023	Linen Supply	06/16/1972
12A-1.024	Fabrication of Tangible Personal Property for Others	06/16/1972
12A-1.027	Printing of Tangible Personal Property	06/19/2001
12A-1.032	Computer Software	08/15/2021
12A-1.033	Sales of Manuscripts	06/16/1972
12A-1.034	Promotional Materials Exported from this State	05/09/2013
12A-1.035	Funerals; Related Merchandise and Services	05/09/2013
12A-1.036	Furniture and Storage Warehousemen	06/01/2009
12A-1.037	Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services	08/01/2002
12A-1.0371	Sales of Coins, Currency, or Bullion	01/01/2024
12A-1.038	Consumer's Certificate of Exemption; Exemption Certificates	01/17/2018
12A-1.039	Sales for Resale	01/11/2016
12A-1.040	Containers and Other Packaging Materials; Gift Wrapping	06/01/2009
12A-1.041	Photographers and Photo Finishers; Sales by Public Officials of Public Records	01/11/2016
12A-1.042	Dry Cleaners and Laundries	06/16/1972
12A-1.043	Manufacturing	12/31/2021

Rule Number	Rule Title	Effective Date
12A-1.044	Vending Machines	01/01/2024
12A-1.045	Transportation Charges	10/17/1994
12A-1.047	Florists	01/01/2024
12A-1.048	Sale of Agricultural Products	06/19/2001
12A-1.049	Sales of Animals	03/01/2000
12A-1.051	Sales to or by Contractors Who Repair, Alter, Improve and Construct Real Property	04/17/2003
12A-1.053	Electric Power and Energy	02/17/2015
12A-1.056	Tax Due At Time of Sale; Tax Returns and Regulations	01/01/2024
12A-1.057	Alcoholic and Malt Beverages	06/14/2022
12A-1.059	Fuels	10/26/2022
12A-1.060	Registration	06/14/2022
12A-1.061	Rentals, Leases, and Licenses to Use Transient Accommodations	05/09/2013
12A-1.0615	Hotel Reward Points Program	05/23/2011
12A-1.062	Information Services	06/19/2001
12A-1.063	Tangible Personal Property Consumed in Manufacturing, Processing, Assembling and Refining	12/16/1991
12A-1.064	Sales to Licensed Common Carriers Operating Motor Vehicles or Railroad Rolling Stock in Interstate and Foreign Commerce	05/09/2013
12A-1.0641	Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing Purposes	12/31/2020
12A-1.065	Sales to Banks	06/16/1972
12A-1.066	Auctioneers, Agents, Brokers and Factors	01/01/2024
12A-1.067	Pawnbrokers	06/16/1972

Rule Number	Rule Title	Effective Date
12A-1.070	Leases and Licenses of Real Property; Storage of Boats and Aircraft	06/24/2022
12A-1.071	Rentals, Leases, or License to Use Tangible Personal Property	11/03/2009
12A-1.072	Advertising Agencies	03/04/2001
12A-1.073	Motor Vehicle Parking Lots and Garages, Boat Docks and Marinas, and Aircraft Tie- Down or Storage	07/07/1992
12A-1.074	Trade-Ins	07/20/2011
12A-1.076	Sales of Articles of Clothing, Clothing Accessories, and Jewelry	03/20/1996
12A-1.077	Free Merchandise	10/18/1978
12A-1.080	Concession Prizes; the Sale of Food, Drink, and Tangible Personal Property At Concession Stands	06/19/2001
12A-1.081	Consignment Sales	06/16/1972
12A-1.085	Exemption for Qualified Production Companies	01/11/2016
12A-1.087	Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes	01/01/2024
12A-1.089	Gift Certificates	12/13/1988
12A-1.091	Use Tax	06/14/2022
12A-1.0911	Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors	01/11/2016
12A-1.094	Public Works Contracts	01/12/2011
12A-1.096	Industrial Machinery and Equipment for Use in a New or Expanding Business	01/17/2013

Rule Number	Rule Title	Effective Date
12A-1.097	Public Use Forms	02/20/2025
12A-1.103	Remote Sales; Marketplaces	06/14/2022
12A-1.105	Service Warranties	09/15/2008
12A-1.107	Community Contribution Tax Credit	01/01/2024
12A-1.108	Exemption for Data Center Property	06/14/2022
12A-1.109	Florida Tax Credit Scholarship Program for Commercial Rental Property	10/28/2019
12A-1.110	Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit	02/20/2025
12A-1.111	Department of Revenue Electronic Database	08/15/2021
12A-1.116	Florida Farm Tax Exempt Agricultural Materials Card	02/11/2024
Chapter 12A-12 Solid Waste Fees		
12A-12.001	New Tire Fee	10/29/2013
12A-12.0011	Battery Fee	10/29/2013
12A-12.003	Registration	03/25/2020
12A-12.004	Reporting and Remitting Fees	03/25/2020
Chapter 12A-13 Collection and Remittance of Fee		
12A-13.002	Collection and Remittance of Fee	01/10/2017
Chapter 12A-15 Discretionary Sales Surtax		
12A-15.001	Scope of Rules	06/14/2022
12A-15.003	Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax	06/14/2022
12A-15.0035	Aircraft, Boats, Motor Vehicles, and Mobile Homes	02/20/2025

Rule Number	Rule Title	Effective Date
12A-15.004	Specific Limitations	02/20/2025
12A-15.005	Permits, Certificates, and Affidavits	05/12/1992
12A-15.006	Tax Returns and Regulations	12/11/1989
12A-15.007	Records	10/02/2001
12A-15.008	Construction Contractors Who Repair, Alter, Improve, and Construct Real Property; Refund of Surtax	06/14/2022
12A-15.010	The Sale of Food, Drink, and Tangible Personal Property At Concession Stands	06/01/2009
12A-15.011	Coin-Operated Amusement and Vending Machines, and Other Devices	06/01/2009
12A-15.012	Alcoholic and Malt Beverages	06/14/2022
12A-15.014	Transition Rule	06/14/2022
Chapter 12A-16 Rental Car Surcharge		
12A-16.001	Scope of Rules	11/14/1989
12A-16.002	Imposition and Payment of the Surcharge	05/23/2022
12A-16.004	Registration	05/23/2022
12A-16.005	Exemption Permits, Certificates, and Affidavits	05/23/2022
12A-16.006	Surcharge Returns and Filing Requirements	05/23/2022
12A-16.008	Public Use Forms	01/01/2024
Chapter 12A-17 Registration as Secondhand Dealer or Secondary Metals Recycler		
12A-17.003	Registration	01/10/2017
12A-17.005	Public Use Forms	01/10/2017
Chapter 12A-19 Communications Services Tax		
12A-19.010	Registration	03/25/2020

Rule Number	Rule Title	Effective Date
12A-19.020	Tax Due At Time of Sale; Tax Returns and Regulations	03/25/2020
12A-19.030	Communications Services Tax Direct Pay Permits	04/05/2007
12A-19.041	Sales of Communications Services to a Residential Household	01/17/2013
12A-19.042	Governmental Exemption from the Communications Services Tax	01/31/2002
12A-19.043	Homes for the Aged and Religious and Educational Institutions Exemption from the Communications Services Tax	01/01/2004
12A-19.050	Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections	01/01/2024
12A-19.060	Sales for the Purpose of Resale	02/17/2015
12A-19.070	Assignment of Service Addresses to Local Taxing Jurisdictions; Liability for Errors; Avoidance of Liability Through Use of Specified Methods; Reduction in Collection Allowance for Failure to Use Specified Methods	03/25/2020
12A-19.071	Department of Revenue Electronic Database	08/15/2021
12A-19.072	Certification of Service Address Databases	11/14/2005
12A-19.073	Use of Enhanced Zip Code Method to Assign Service Addresses to Local Taxing Jurisdictions	11/14/2005
12A-19.080	Distribution Adjustments Resulting from Misallocation of Tax	12/02/2009
12A-19.100	Public Use Forms	03/25/2020

Rule Number	Rule Title	Effective Date
Chapter 12B-4 Documentary Stamp Tax		
12B-4.001	Payment of Tax	03/05/2020
12B-4.002	Liability for Tax	12/30/1997
12B-4.003	Public Use Forms	01/01/2023
12B-4.004	Refunds	05/04/2003
12B-4.005	Penalties and Interest	04/02/2000
12B-4.006	Excise Tax on Documents; Construction	12/30/1997
12B-4.007	Recordation of Documents	04/14/2009
12B-4.011	Imposition of Tax	12/30/1997
12B-4.012	Rate, Consideration	12/30/1997
12B-4.013	Conveyances Subject to Tax	12/12/2019
12B-4.014	Conveyances Not Subject to Tax	07/30/2013
12B-4.041	Imposition of Tax	12/30/1997
12B-4.042	Issues Subject to Tax	12/30/1997
12B-4.043	Issues Not Subject to Tax	12/30/1997
12B-4.051	Imposition of Tax	05/04/2003
12B-4.052	Computation of Tax; Definitions	05/04/2003
12B-4.053	Taxable Documents	05/04/2003
12B-4.054	Exempt Transactions	07/30/2013
12B-4.060	Tax on Transfers of Ownership Interest in Legal Entities	04/25/2012
Chapter 12B-5 Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel		
12B-5.020	Definitions; Specific Exemptions	01/01/2024
12B-5.030	Importers	01/17/2018
12B-5.040	Carriers	01/17/2018
12B-5.050	Terminal Suppliers	01/01/2021
12B-5.060	Wholesalers	01/01/2021

Rule Number	Rule Title	Effective Date
12B-5.070	Terminal Operators	03/25/2020
12B-5.080	Exporters	01/01/2021
12B-5.090	Local Government Users	07/28/2015
12B-5.100	Mass Transit Systems	07/28/2015
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12C-1.0131	Adjusted Federal Income; Affiliated Groups	03/18/1996
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12C-1.0191	Capital Investment Tax Credit Program	01/18/2019
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12C-1.0221	Returns, Notices, and Elections; Signing and Verification	01/17/2013
12C-1.0222	Returns; Extensions of Time; Payments of Tentative Tax	01/17/2018
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12C-1.034	Special Rules Relating to Estimated Tax	01/08/2019
12C-1.044	Adjustments to Income	10/04/2004
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12C-2.0115	Public Use Forms	01/11/2016
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12D-1.004	Returns, Applications and Other Information (not Including Applications for Exemptions) Required to be Filed with the Property Appraiser	09/19/2017
12D-1.005	Access to Financial Records	12/28/1995
12D-1.006	Exchange of Information Among Appraisers, Tax Collectors, Department, Auditor General, and Other States	12/27/1994
12D-1.007	Legal Proceedings Involving Appraisers	10/12/1976
12D-1.008	Application of Section 195.062, Florida Statutes	10/12/1976
12D-1.009	Mapping Requirements	11/01/2012
12D-1.010	Reconciliation of Interim Tax Rolls - Form of Notification	11/01/2012
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12D-2.005	Annual Return of Private Car and Freight Line and Equipment Companies	11/09/1976
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12D-2.007	Apportionment of Railroad Assessment	11/09/1976
12D-2.008	Apportionment of Private Car or Freight Line and Equipment Company Assessment	11/09/1976
12D-2.010	Assessment When No Return or Incomplete Return is Made	11/09/1976
12D-2.011	Centrally Assessed Railroad and Private Carline Company Assessments	12/31/1998
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12D-3.002	Interests of Non-governmental Lessees in Governmentally Owned Property Which Are Subject to Ad Valorem Taxation	12/31/1980
12D-3.003	Assessment and Taxation of Interests of Non-governmental Lessees in Governmentally Owned Property Which are Subject to Ad Valorem Taxation	10/02/2007
12D-3.004	Method of Valuing Interests Taxed as Intangibles	12/31/1980
12D-3.005	Effect of Provisions of Ad Valorem Taxation of Property Owned by Lessee	12/31/1980

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12D-5.012	Liens on Subsurface Rights	02/10/1982
12D-5.014	Conservation Easement, Environmentally Endangered or Outdoor Recreational or Park Property Assessed Under Section 193.501, F.S.	11/01/2012
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12D-6.004	Prefabricated or Modular Housing Units - Realty or Tangible Personal Property	12/31/1998
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12D-7.004	Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans	06/13/2022
12D-7.005	Exemption for Disabled Veterans Confined to Wheelchairs	06/13/2022
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12D-7.007	Homestead Exemptions - Residence Requirement	11/10/1977
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12D-7.009	Homestead Exemptions - Life Estates	10/12/1976
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12D-7.012	Homestead Exemptions - Joint Ownership	12/25/1996
12D-7.013	Homestead Exemptions - Abandonment	11/01/2012
12D-7.0135	Homestead Exemptions - Mobile Homes	05/13/1992
12D-7.014	Homestead Exemptions - Civil Rights	10/12/1976
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12D-7.015	Educational Exemption	12/03/2001
12D-7.016	Governmental Exemption	12/27/1994
12D-7.018	Fraternal and Benevolent Organizations	12/30/1999
12D-7.019	Tangible Personal Property Exemption	11/01/2012
12D-7.020	Exemption for Real Property Dedicated in Perpetuity for Conservation	09/19/2017
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12D-8.001	All Property to be Assessed	01/31/1999
12D-8.002	Completion and Submission of Assessment Rolls	09/30/1982
12D-8.003	Possessory Interest on the Roll	12/07/1976
12D-8.004	Notice of Proposed Increase of Assessment from Prior Year	07/10/1978
12D-8.005	Assessing Property Not Returned as Required by Law and Penalties Thereon	12/30/1999
12D-8.006	Assessment of Property for Back Taxes	12/30/2002
12D-8.0062	Assessments; Homestead; Limitations	06/14/2022
12D-8.0064	Assessments; Correcting Errors in Assessments of a Homestead	03/27/2025
12D-8.0065	Transfer of Homestead Assessment Difference; "Portability"; Sworn Statement Required; Denials; Late Applications	11/11/2021
12D-8.00659	Notice of Change of Ownership or Control of Non-Homestead Property	09/19/2017
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12D-8.007	Preparation of Assessment Rolls	12/31/1998
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12D-8.009	Additional Requirements for Preparation of Tangible Personal Property Assessment Roll	01/31/1999
12D-8.010	Uniform Definitions for Computer Files	12/07/1976
12D-8.011	Uniform Standards for Computer Operations; Minimum Data Requirements	10/02/2007
12D-8.013	Submission of Computer Tape Materials to the Department	01/02/2001
12D-8.015	Extension of the Assessment Rolls	12/07/1976
12D-8.016	Certification of Assessment Rolls by the Appraiser	12/07/1976
12D-8.017	Distribution of Assessment Rolls	12/07/1976
12D-8.018	Recapitulations of Assessment Rolls	12/07/1976
12D-8.019	Post-audit Review	01/23/1997
12D-8.020	Approval of Assessment Rolls by the Department of Revenue	12/31/1998
12D-8.021	Procedure for the Correction of Errors by Property Appraisers	01/16/2006
12D-8.022	Reporting of Fiscal Data by Fiscally Constrained Counties to the Department of Revenue	11/01/2012
Chapter 12D-9 Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules of Procedure for Hearings Before Value Adjustment Boards		
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12D-9.003	Definitions	09/19/2017
12D-9.004	Composition of the Value Adjustment Board	09/19/2017
12D-9.005	Duties of the Board	09/19/2017
12D-9.006	Clerk of the Value Adjustment Board	03/30/2010
12D-9.007	Role of the Clerk of the Value Adjustment Board	09/19/2017
12D-9.008	Appointment of Legal Counsel to the Value Adjustment Board	03/30/2010
12D-9.009	Role of the Legal Counsel to the Board	03/30/2010
12D-9.010	Appointment of Special Magistrates to the Value Adjustment Board	09/19/2017
12D-9.011	Role of Special Magistrates to the Value Adjustment Board	03/30/2010
12D-9.012	Training of Special Magistrates, Value Adjustment Board Members, and Legal Counsel	03/30/2010
12D-9.013	Organizational Meeting of the Value Adjustment Board	03/30/2010
12D-9.014	Prehearing Checklist	09/19/2017
12D-9.015	Petition; Form and Filing Fee	06/12/2022
12D-9.016	Filing and Service	03/30/2010
12D-9.017	Ex Parte Communication Prohibition	09/19/2017
12D-9.018	Representation of the Taxpayer	09/19/2017
12D-9.019	Scheduling and Notice of a Hearing	09/19/2017
12D-9.020	Exchange of Evidence	04/10/2018
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12D-9.023	Hearings Before Board or Special Magistrates	03/30/2010
12D-9.024	Procedures for Commencement of a Hearing	03/30/2010
12D-9.025	Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses	08/17/2021
12D-9.026	Procedures for Conducting a Hearing by Electronic Media	03/30/2010
12D-9.027	Process of Administrative Review	03/30/2010
12D-9.028	Petitions on Transfer of "Portability" Assessment Difference	03/30/2010
12D-9.029	Procedures for Remanding Value Assessments to the Property Appraiser	09/19/2017
12D-9.030	Recommended Decisions	09/19/2017
12D-9.031	Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews	06/14/2016
12D-9.032	Final Decisions	09/19/2017
12D-9.033	Further Judicial Proceedings	03/30/2010
12D-9.034	Record of the Proceeding	09/19/2017
12D-9.035	Duty of Clerk to Prepare and Transmit Record	03/30/2010
12D-9.036	Procedures for Petitions on Denials of Tax Deferrals	11/01/2012
12D-9.037	Certification of Assessment Rolls	03/30/2010

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12D-9.038	Public Notice of Findings and Results of Value Adjustment Board	03/30/2010
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12D-10.003	Powers, Authority, Duties and Functions of Value Adjustment Board	03/30/2010
Chapter 12D-11 Budgets		
12D-11.001	Submission of Budgets	10/12/1976
12D-11.004	Approval of Tax Collectors' Budgets	04/29/1982
12D-11.005	Approval of Property Appraisers' Budgets	04/29/1982
12D-11.006	Budget Amendments and Budget Transfers - Collectors	04/29/1982
12D-11.007	Budget Amendments and Budget Transfers - Property Appraisers	04/29/1982
12D-11.008	Distribution of Excess Funds - Tax Collectors	10/12/1976
12D-11.009	Distribution of Excess Funds - Property Appraisers	10/12/1976
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12D-13.001	Definitions	04/05/2016
12D-13.002	When Taxes Are Due; Notice of Publication; Discount Payment Periods	04/05/2016
12D-13.004	Interest on Delinquent Taxes	04/05/2016
12D-13.005	Discounts and Interest on Taxes When Parcel is Subject to Value Adjustment Board Review	04/05/2016

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12D-13.0055	Distribution to Taxing Authorities of Proceeds from the Sale of Seized Tangible Personal Property, the Sale or Redemption of Tax Certificates, or Tax Deed Sales	04/05/2016
12D-13.006	Procedure for the Correction of Errors by the Tax Collector; Correcting Erroneous or Incomplete Personal Property Assessments; Tax Certificate Corrections	04/05/2016
12D-13.007	Cutouts, Time for Requesting and Procedure	04/05/2016
12D-13.008	Discounts, Errors, Double Assessments, and Insolvencies Report	04/05/2016
12D-13.009	Refunds	04/05/2016
12D-13.012	Payment of Taxes Before Platting	04/05/2016
12D-13.013	Unpaid Taxes, Litigation, Sale of Tax Certificates or Issuance of Tax Warrants	04/05/2016
12D-13.014	Penalties or Interest, Collection on Roll	04/05/2016
12D-13.015	Posting of Tax Roll, Delivery of Tax Roll to Tax Collector and Clerk, and Destruction of Tax Rolls	04/05/2016
12D-13.016	Procedure, Property Acquired by a Governmental Unit, Payment of Taxes, Escrow Account	04/05/2016
12D-13.019	Collection of Interest or Penalties on Back Assessments	04/05/2016
12D-13.022	Installment Taxes: Filing of Applications, Preparation and Sending of Tax Notices, Delinquencies, Termination of Installment Plan	04/05/2016

Rule Number	Rule Title	Effective Date
12D-13.0283	Property Tax Deferral - Application; Tax Collector Responsibilities for Notification of Approval or Denial; Procedures for Taxes, Assessments, and Interest Not Deferred	04/05/2016
12D-13.0285	Property Tax Deferral - Procedures for Reporting the Current Value of All Outstanding Liens	04/05/2016
12D-13.0287	Property Tax Deferral - Appeal of Denied Tax Deferral and Imposed Penalties	04/05/2016
12D-13.029	Property Tax Deferral - Sale of Deferred Payment Tax Certificates; Collection of Delinquent Undeferred and Deferred Taxes	04/05/2016
12D-13.036	Advertisement of Property with Delinquent Taxes	04/05/2016
12D-13.037	Collection of Taxes Before Certified Roll	04/05/2016
12D-13.038	Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments	04/05/2016
12D-13.040	Notice of Mortgages of Real and Personal Property Taxes	04/05/2016
12D-13.042	Delinquent Personal Property Taxes, Warrants, Seizure, Fees of Tax Collectors	04/05/2016
12D-13.044	Sale of Personal Property After Seizure	04/05/2016
12D-13.045	Sale of Tax Certificates for Unpaid Taxes	04/05/2016
12D-13.0455	Electronic Issuance of Tax Certificates	04/05/2016
12D-13.046	Taxation of Governmental Property Under Lease to Non-Governmental Lessee	04/05/2016
12D-13.047	Tax Certificates on Certain Homestead Property	04/05/2016

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12D-13.050	Validity of Tax Certificates Sold on "Improvements Only" on Real Property Tax Rolls	04/05/2016
12D-13.055	Redemption of Property After the Clerk Receives the Tax Collector's Certification	04/05/2016
12D-13.056	Record of Tax Certificates Sold	04/05/2016
12D-13.057	Cancellation of Void Tax Certificates and Tax Deeds; Procedure	04/05/2016
12D-13.060	Application for Obtaining Tax Deed by Certificate Holder; Fees	01/08/2019
12D-13.061	Minimum Standards for Property Information Reports Made in Connection with Tax Deed Applications	01/08/2019
12D-13.062	Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale	01/08/2019
12D-13.0625	Priority for Fee Owners of Subsurface Rights	04/15/2016
12D-13.063	Tax Deed Sale at Public Auction	01/08/2019
12D-13.066	Procedure, Tax Deed Corrections and Cancellations	04/05/2016
Chapter 12D-16 Administration of Forms		
12D-16.001	Administration of Forms	06/30/2020
12D-16.002	Index to Forms	06/13/2022
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12D-17.001	Scope	10/30/1991
12D-17.002	Definitions	03/27/2025
12D-17.003	Truth in Millage ("TRIM") Compliance	03/27/2025
12D-17.0035	Instructions and Calculations	06/20/1991

Rule Number	Rule Title	Effective Date
12D-17.004	Taxing Authority's Certification of Compliance; Notification by Department	03/27/2025
12D-17.005	Taxing Authorities in Violation of Section 200.065, Florida Statutes	11/01/2012
12D-17.006	Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds	06/13/2022
12D-17.007	Taxing Authorities Failing to Timely File Certification; Forfeiture of State Revenue Sharing Funds	06/20/1991
12D-17.008	Computation of Time	06/20/1991
12D-17.009	Tax Roll Approval; Extended Time Frames; Method of Adjustment of Millage	10/30/1991
12D-17.010	Certification of Compliance and Application	06/20/1991
Chapter 12D-18 Non-Ad Valorem Assessments and Special Assessments		
12D-18.001	Scope	12/30/1997
12D-18.002	Definitions	02/21/1991
12D-18.003	Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes	06/13/2022
12D-18.004	Tax Roll; Collection Services; Agreement	02/21/1991
12D-18.005	Adoption of Non-Ad Valorem Assessment Roll	06/13/2022
12D-18.006	Certification of Assessment Roll	09/19/2017
12D-18.007	Non-Ad Valorem Assessments; Uniform Tax Notice; Merger	02/21/1991

Rule Number	Rule Title	Effective Date
12D-18.008	Special Assessments Collected Pursuant to Other Law or Before January 1, 1990 Pursuant to Section 197.363, Florida Statutes	12/30/1997
12D-18.009	Non-Ad Valorem Assessments Imposed After January 1, 1990	02/21/1991
12D-18.010	Uniform Method for Collection and Enforcement; Incorporation of Other Provisions; Miscellaneous; Rules of Construction	02/21/1991
12D-18.012	Tax Collector Non-Ad Valorem Assessment Roll Reports	11/01/2012
Chapter 12D-19 Certified Florida Property Appraiser and Certified Florida Tax Collector Program		
12D-19.001	Definitions	10/26/2021
12D-19.002	Certified Florida Property Appraiser, Certified Florida Evaluator, Certified Florida Collector, and Certified Florida Collector Assistant Program	10/26/2021
12D-19.003	Qualifications	10/26/2021
12D-19.004	Approval of Courses	10/26/2021
12D-19.005	Department Sponsored Courses	10/26/2021
12D-19.006	Application for Certification	10/26/2021
12D-19.007	Fees and Tuition	10/26/2021
12D-19.008	Certification	10/26/2021
12D-19.009	Recertification	10/26/2021
12D-19.010	Reinstatement	10/26/2021

Rule Number	Rule Title	Effective Date
Chapter 12D-51 Standard Assessment Procedures and Standard Measures of Value; Guidelines		
12D-51.001	Classified Use Real Property Guidelines, Standard Assessment Procedures and Standard Measures of Value, Agricultural Guidelines	06/18/2024
12D-51.002	Standard Measures of Value: Tangible Personal Property Appraisal Guidelines	12/30/1997
12D-51.003	Florida Real Property Appraisal Guidelines	12/30/2002
Chapter 12E-1 Child Support Program		
12E-1.0051	Undistributable Collections	10/24/2011
12E-1.0052	Unidentifiable Payments	04/05/2016
12E-1.006	Request for Reconsideration	06/09/2022
12E-1.008	Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause	07/10/2024
12E-1.011	Lottery Intercept	06/09/2022
12E-1.012	Consumer Reporting Agencies	06/09/2022
12E-1.014	Federal Offset Program; Passport Denial; Secretary of the Treasury Full Collection Services	06/20/2024
12E-1.018	Liens	07/20/1994
12E-1.021	Case Closure	06/09/2022
12E-1.022	Overpayment Recovery	07/08/2003
12E-1.023	Suspension of Driver License; Suspension of Motor Vehicle Registration	11/16/2023
12E-1.027	Written Agreements for Payment of Past-Due Support	09/14/2023
12E-1.028	Garnishment by Levy	09/14/2023

Rule Number	Rule Title	Effective Date
12E-1.029	Financial Institution Data Matches	03/25/2020
12E-1.030	Administrative Establishment of Child Support Obligations	09/14/2023
12E-1.031	Noncovered Medical Expenses	11/12/2020
12E-1.032	Electronic Remittance of Support Payments	06/09/2022
12E-1.036	Administrative Establishment of Paternity and Support Obligations	06/09/2022
12E-1.037	Notifications to Withhold Support from Reemployment Assistance	09/19/2017
12E-1.039	Request for Services	09/14/2023
12E-1.040	Intergovernmental Forms	09/14/2023
12E-1.041	Review for Modification of Support Order	09/14/2023
12E-1.042	Income Withholding	6/20//2024

Attachment C
2025-2030 Rule Review Plan
Section 120.5435, F.S., Agency Review of Rules

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
Chapter 12-3 General; Procedure							
12-3.0012	Definitions	10/01/2003	X				
12-3.0015	Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded	01/25/2012	X				
12-3.0017	Adoption of Materials That Contain Departmental Procedures	01/08/2019	X				
12-3.007	Delegation of Authority	01/01/2024	X				
12-3.012	Compensation to Third-Party Recordkeepers	07/31/2003	X				
Chapter 12-6 Informal Protest and Appeal Procedure							
12-6.001	Application of Rules	01/01/2023	X				
12-6.0015	Public Use Forms	01/25/2012	X				
12-6.002	Conference Procedures for Notices of Intent to Make Audit Changes	03/06/2003	X				
12-6.0023	Conference Procedures for Delinquency Notices or Billings	03/06/2003	X				
12-6.003	Protest of Notices of Proposed Assessment Issued by the Department Which Result from an Audit	02/20/2025	X				
12-6.0033	Protest of Assessments Issued by the Department Regarding Tax Returns, Other Required Filings, and Billings	03/06/2003	X				
12-6.005	Criteria for Qualified Representatives	03/06/2003	X				
12-6.006	Standards of Conduct for Qualified Representatives	03/06/2003	X				
12-6.030	Conference Procedures for Notices of Intent to Make Refund Claim Changes	03/06/2003	X				

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12-6.032	Protest of Notices of Proposed Refund Denial	03/06/2003	X				
Chapter 12-10 State Revenue Sharing							
12-10.006	Distribution to Units of Local Government	11/01/1998	X				
12-10.008	Administration	01/11/2016	X				
12-10.009	Wire Deposit of Revenue Sharing Funds	11/01/1998	X				
Chapter 12-11 Technical Assistance Advisements and Requests for Technical Advice							
12-11.001	General Explanation of Provisions	05/27/1982	X				
12-11.002	Definitions	01/01/2024	X				
12-11.003	Requests for Technical Assistance Advisements	03/25/2020	X				
12-11.004	Requests for Conference Discussion	06/28/2000	X				
12-11.005	Deletion of Private or Confidential Information	06/28/2000	X				
12-11.006	Processing Requests for, and Obtaining Copies of, Technical Assistance Advisements	01/22/2001	X				
12-11.007	Effect of Advisements	06/28/2000	X				
12-11.008	Requests by Representatives	06/28/2000	X				
12-11.009	Revocation of Request	05/27/1982	X				
12-11.013	Informal Technical Tax Statements	06/28/2000	X				
Chapter 12-13 Compromise and Settlement							
12-13.001	Scope of Rules	10/29/2013	X				
12-13.002	Definitions	10/02/2001	X				
12-13.004	Delegation of Authority to Determine Settlements or Compromises	01/19/2015	X				
12-13.005	Grounds for Finding Doubt as to Liability	03/25/2020	X				
12-13.006	Grounds for Finding Doubt as to Collectability	10/02/2001	X				

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12-13.0063	Grounds for Finding Department Delay in the Determination of an Amount Due	10/29/2013	X				
12-13.0064	Relief for Inadvertent Sales and Use Tax Registration Errors	10/29/2013	X				
12-13.007	Grounds for Reasonable Cause for Compromise of Penalties	05/23/2022	X				
12-13.0075	Guidelines for Determining Amount of Compromise	05/23/2022	X				
12-13.008	Procedures for Compromise and Settlement of Taxes, Interest, and Penalties	10/29/2013	X				
12-13.009	Closing Agreements	01/11/2016	X				
12-13.010	Special Provisions Applicable to Compromise of Estate Taxes	10/29/2013	X				
Chapter 12-16 Consent Agreements							
12-16.003	Form of Consent Agreements	01/17/2018	X				
12-16.004	Delegation of Authority	10/29/2013	X				
12-16.005	Requirements for Consent Agreements	06/28/2010	X				
Chapter 12-17 Agreements for Scheduling Payments of Liabilities							
12-17.001	Scope of Rules	03/12/2014	X				
12-17.002	Definitions	03/12/2014	X				
12-17.003	Requirements for Considering Entering into Stipulated Time Payment Agreements	03/12/2014	X				
12-17.004	Delegation of Authority	03/12/2014	X				
12-17.005	Factors Considered by the Department	03/12/2014	X				
12-17.006	Procedures	03/12/2014	X				
12-17.007	Form and Execution of Stipulated Time Payment Agreements	03/12/2014	X				
12-17.008	Terms of Stipulated Time Payment Agreements	03/12/2014	X				

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12-17.009	Agreements in Default	03/12/2014	X				
Chapter 12-18 Compensation for Tax Information							
12-18.001	Authorization for Compensation	07/28/2015		X			
12-18.002	Eligibility to File Claim for Compensation	06/01/2009		X			
12-18.003	Amount and Payment of Compensation	10/30/2006		X			
12-18.004	Submission of Information and Claims for Compensation	07/28/2015		X			
12-18.008	Compensation for Vending Machine Violations	04/16/2018		X			
Chapter 12-19 Reports of Large Currency Transactions							
12-19.002	Large Currency Transaction Reports	01/08/2019		X			
12-19.003	Reporting Requirements	07/28/2015		X			
12-19.004	Penalties for Failure to Comply	01/08/2019		X			
12-19.005	Confidentiality of Reports; Disclosure of Information	06/28/2010		X			
12-19.006	Recordkeeping Requirements	02/18/1988		X			
Chapter 12-21 Levy, Seizure and Sale of Property							
12-21.001	Scope; Delegation of Authority	03/12/2014		X			
12-21.0015	Definitions	03/12/2014		X			
12-21.002	Warrants and Liens	03/12/2014		X			
12-21.005	Seizure of Property Under Jeopardy	03/12/2014		X			
12-21.010	Manner and Conditions of Sale of Property	03/12/2014		X			
12-21.040	Satisfaction or Correction of Warrants and Liens	03/12/2014		X			
12-21.201	Scope	03/12/2014		X			
12-21.203	Notification to Custodians; Custodial Responsibilities	04/16/2018		X			

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12-21.204	Issuance of Notice of Intent to Levy; Procedures	03/12/2014		X			
12-21.205	Departmental Levy on Frozen Assets; Procedures	02/20/2025		X			
12-21.208	Withholding of Vendor Payments	03/12/2014		X			
Chapter 12-22 Confidentiality and Disclosure of Tax Information							
12-22.002	Definitions	05/09/2013		X			
12-22.005	Disclosure Procedures	07/28/2015		X			
12-22.006	Delegation of Authority	12/13/1994		X			
12-22.007	Registration Information Sharing and Exchange Program	01/11/2016		X			
12-22.008	Warrants and Liens List	05/23/2011		X			
Chapter 12-24 Payment of Taxes and Submission of Returns by Electronic Means; Taxpayer Recordkeeping and Retention Requirements							
12-24.001	Scope of Rules	05/23/2022		X			
12-24.002	Definitions	01/01/2023		X			
12-24.003	Requirements to File or to Pay Taxes by Electronic Means	01/01/2023		X			
12-24.004	Enrollment	11/12/2020		X			
12-24.005	Methods of Payment by Electronic Means	11/12/2020		X			
12-24.007	Electronic Payment Transmission Errors	02/17/2015		X			
12-24.008	Procedures for Payment	07/28/2015		X			
12-24.009	Due Date; General Provisions	02/17/2015		X			
12-24.010	General Administrative Provisions; Voluntary Participation; Confidentiality; Granting of Waivers from Electronic Filing Requirements	11/12/2020		X			
12-24.011	Public Use Forms	01/01//2024		X			

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12-24.021	Scope	10/05/2003		X			
12-24.022	Definitions	10/24/1996		X			
12-24.023	Recordkeeping Requirements - General	01/20/2014		X			
12-24.024	Recordkeeping Requirements - Machine-Sensible Records	04/30/2002		X			
12-24.025	Records Maintenance Requirements	04/30/2002		X			
12-24.026	Access to Machine-Sensible Records	04/30/2002		X			
12-24.027	Taxpayer Responsibility and Discretionary Authority	04/30/2002		X			
12-24.028	Alternative Storage Media	05/09/2013		X			
12-24.029	Effect on Hardcopy Recordkeeping Requirements	04/30/2002		X			
Chapter 12-25 Contract Auditing							
Part I - Contract Auditing							
12-25.001	Scope of Rules	03/20/1994		X			
12-25.002	Definitions	03/20/1994		X			
12-25.003	Application of Rules	03/20/1994		X			
12-25.004	Contract Auditor Prerequisites	07/31/2000		X			
12-25.005	Selection Procedures for Contract Auditors	07/31/2000		X			
12-25.0054	Applicants Ranking Committee	07/31/2000		X			
12-25.0056	Applicant Ranking Process	07/31/2000		X			
12-25.0058	Dispute Resolution	07/31/2000		X			
12-26.006	Selection Procedures for Private Broker Services	03/20/1994		X			
12-25.007	Contract Auditor Training	10/30/1996		X			
12-25.008	Contract Auditor Authority	10/30/1996		X			
12-25.009	Performance of Audit Services	07/01/1999		X			
12-25.010	Compensation	10/30/1996		X			
12-25.011	Confidentiality	03/20/1994		X			

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12-25.0112	Scope of Professional Services Rendered	03/20/1994		X			
12-25.012	General Administrative Procedures	10/30/1996		X			
	Part II - Certified Audit Program			X			
12-25.0305	Scope of Rules	01/17/2021		X			
12-25.031	Definitions	01/17/2021		X			
12-25.037	Request to Conduct a Certified Audit	01/17/2021		X			
12-25.041	Suspension of a Certified Audit in Progress	01/17/2021		X			
12-25.045	A Certified Audit is Initiated by the Taxpayer but Not Completed	01/17/2021		X			
12-25.047	Development of the Audit Plan	01/17/2021		X			
12-25.048	Submission of the Certified Audit Report	01/17/2021		X			
12-25.050	Protests	01/17/2021		X			
12-26.001	Scope of Rules	04/02/2000		X			
12-26.002	Application of Rules	04/02/2000		X			
12-26.003	Application for Refund	01/01/2021		X			
12-26.004	Refund Approval Process	04/16/2018		X			
12-26.008	Public Use Forms	01/01/2024		X			
12-26.009	Refund/Offset Within an Audit	04/16/2018		X			
Chapter 12-28 Remittance Requirements for Clerks of the Court, Municipalities, and Counties							
12-28.001	Scope	06/06/2011		X			
12-28.002	Definitions	06/06/2011		X			
12-28.003	Enrollment Procedures	06/06/2011		X			
12-28.004	Transmitting Funds and Return/Remittance Detail to the Department	06/06/2011		X			
12-28.008	Due Date; General Provisions	01/20/2014		X			
12-28.009	Distribution of Funds Received by the Department	06/06/2011		X			

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
Chapter 12-29 Multitax Credits							
12-29.001	Scope	02/20/2025	X				
12-29.002	Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025	X				
12-29.003	Public Use Forms	02/20/2025	X				
12-29.004	Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025	X				
12-29.005	The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025	X				
12-29.006	Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025	X				
12-29.007	Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025	X				
Chapter 12A-1 Sales and Use Tax							
12A-1.001	Specific Exemptions	01/01/2024				X	
12A-1.0011	Schools Offering Grades K Through 12; Parent-Teacher Associations; and Parent-Teacher Organizations	06/19/2001				X	
12A-1.0015	Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats	06/14/2022				X	
12A-1.005	Admissions	10/26/2022		X			
12A-1.006	Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property	08/15/2021				X	

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12A-1.007	Aircraft, Boats, Mobile Homes, and Motor Vehicles	02/20/2025		X			
12A-1.0071	Boats Temporarily Docked in Florida	12/31/2020				X	
12A-1.008	Newspapers, Community Newspapers, Shoppers, Magazines and Other Periodicals	01/28/2008				X	
12A-1.009	Receipts from Services Rendered for Exterminating and Pest Control	01/12/2011				X	
12A-1.0091	Cleaning Services	01/12/2011				X	
12A-1.0092	Detective, Burglar Protection, and Other Protection Services	01/01/2024				X	
12A-1.010	Receipts from Sales by Barber Shops and Beauty Shops	06/19/2001				X	
12A-1.011	Sales of Food Products for Human Consumption by Grocery Stores, Convenience Stores, and Supermarkets; Sales of Bakery Products by Bakeries, Pastry Shops, or Like Establishments; Drinking Water; Ice	06/06/2011				X	
12A-1.0115	Sales of Food Products Served, Prepared, or Sold in or by Restaurants, Lunch Counters, Cafeterias, Hotels, Taverns, or Other Like Places of Business and by Transportation Companies	01/10/2017				X	
12A-1.012	Repossessed Merchandise and Bad Debts	04/16/2018				X	
12A-1.014	Refunds and Credits for Sales Tax Erroneously Paid	05/09/2013				X	
12A-1.016	Sales; Installation Charges	10/02/2001				X	
12A-1.0161	Sales and Use Tax on Services; Sale for Resale	01/12/2011				X	
12A-1.017	Finance and Interest Charges and Carrying Charges on Installment Sales	04/02/2000				X	
12A-1.018	Trade and Cash Discounts	07/20/2011				X	

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12A-1.020	Licensed Practitioners; Drugs, Medical Products and Supplies	01/01/2024		X			
12A-1.021	Prosthetic and Orthopedic Appliances	07/12/2010				X	
12A-1.0215	Veterinary Sales and Services	02/17/2015				X	
12A-1.022	Federal Excise Taxes, Gross Receipts Tax, and Other Fees	02/17/2015				X	
12A-1.023	Linen Supply	06/16/1972				X	
12A-1.024	Fabrication of Tangible Personal Property for Others	06/16/1972				X	
12A-1.027	Printing of Tangible Personal Property	06/19/2001				X	
12A-1.032	Computer Software	08/15/2021				X	
12A-1.033	Sales of Manuscripts	06/16/1972				X	
12A-1.034	Promotional Materials Exported from this State	05/09/2013				X	
12A-1.035	Funerals; Related Merchandise and Services	05/09/2013				X	
12A-1.036	Furniture and Storage Warehousemen	06/01/2009				X	
12A-1.037	Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services	08/01/2002		X			
12A-1.0371	Sales of Coins, Currency, or Bullion	01/01/2024		X			
12A-1.038	Consumer's Certificate of Exemption; Exemption Certificates	01/17/2018				X	
12A-1.039	Sales for Resale	01/11/2016				X	
12A-1.040	Containers and Other Packaging Materials; Gift Wrapping	06/01/2009				X	
12A-1.041	Photographers and Photo Finishers; Sales by Public Officials of Public Records	01/11/2016				X	
12A-1.042	Dry Cleaners and Laundries	06/16/1972				X	
12A-1.043	Manufacturing	12/31/2021				X	
12A-1.044	Vending Machines	01/01/2024				X	
12A-1.045	Transportation Charges	10/17/1994				X	
12A-1.047	Florists	01/01/2024				X	

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12A-1.048	Sale of Agricultural Products	06/19/2001				X	
12A-1.049	Sales of Animals	03/01/2000				X	
12A-1.051	Sales to or by Contractors Who Repair, Alter, Improve and Construct Real Property	04/17/2003				X	
12A-1.053	Electric Power and Energy	02/17/2015				X	
12A-1.056	Tax Due At Time of Sale; Tax Returns and Regulations	01/01/2024		X			
12A-1.057	Alcoholic and Malt Beverages	06/14/2022				X	
12A-1.059	Fuels	10/26/2022				X	
12A-1.060	Registration	06/14/2022		X			
12A-1.061	Rentals, Leases, and Licenses to Use Transient Accommodations	05/09/2013				X	
12A-1.0615	Hotel Reward Points Program	05/23/2011				X	
12A-1.062	Information Services	06/19/2001				X	
12A-1.063	Tangible Personal Property Consumed in Manufacturing, Processing, Assembling and Refining	12/16/1991				X	
12A-1.064	Sales to Licensed Common Carriers Operating Motor Vehicles or Railroad Rolling Stock in Interstate and Foreign Commerce	05/09/2013				X	
12A-1.0641	Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing Purposes	12/31/2020				X	
12A-1.065	Sales to Banks	06/16/1972				X	
12A-1.066	Auctioneers, Agents, Brokers and Factors	01/01/2024				X	
12A-1.067	Pawnbrokers	06/16/1972				X	
12A-1.070	Leases and Licenses of Real Property; Storage of Boats and Aircraft	06/24/2022	X				
12A-1.071	Rentals, Leases, or License to Use Tangible Personal Property	11/03/2009				X	
12A-1.072	Advertising Agencies	03/04/2001				X	

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12A-1.073	Motor Vehicle Parking Lots and Garages, Boat Docks and Marinas, and Aircraft Tie-Down or Storage	07/07/1992				X	
12A-1.074	Trade-Ins	07/20/2011				X	
12A-1.076	Sales of Articles of Clothing, Clothing Accessories, and Jewelry	03/20/1996				X	
12A-1.077	Free Merchandise	10/18/1978				X	
12A-1.080	Concession Prizes; the Sale of Food, Drink, and Tangible Personal Property At Concession Stands	06/19/2001				X	
12A-1.081	Consignment Sales	06/16/1972				X	
12A-1.085	Exemption for Qualified Production Companies	01/11/2016				X	
12A-1.087	Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes	01/01/2024		X			
12A-1.089	Gift Certificates	12/13/1988				X	
12A-1.091	Use Tax	06/14/2022		X			
12A-1.0911	Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors	01/11/2016				X	
12A-1.094	Public Works Contracts	01/12/2011				X	
12A-1.096	Industrial Machinery and Equipment for Use in a New or Expanding Business	01/17/2013				X	
12A-1.097	Public Use Forms	02/20/2025		X			
12A-1.103	Remote Sales; Marketplaces	06/14/2022		X			
12A-1.105	Service Warranties	09/15/2008				X	
12A-1.107	Community Contribution Tax Credit	01/01/2024		X			
12A-1.108	Exemption for Data Center Property	06/14/2022				X	
12A-1.109	Florida Tax Credit Scholarship Program for Commercial Rental Property	10/28/2019	X				

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12A-1.110	Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit	02/20/2025				X	
12A-1.111	Department of Revenue Electronic Database	08/15/2021				X	
12A-1.116	Florida Farm Tax Exempt Agricultural Materials Card	02/11/2024				X	
Chapter 12A-12 Solid Waste Fees							
12A-12.001	New Tire Fee	10/29/2013				X	
12A-12.0011	Battery Fee	10/29/2013				X	
12A-12.003	Registration	03/25/2020				X	
12A-12.004	Reporting and Remitting Fees	03/25/2020				X	
Chapter 12A-13 Collection and Remittance of Fee							
12A-13.002	Collection and Remittance of Fee	01/10/2017				X	
Chapter 12A-15 Discretionary Sales Surtax							
12A-15.001	Scope of Rules	06/14/2022				X	
12A-15.003	Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax	06/14/2022				X	
12A-15.0035	Aircraft, Boats, Motor Vehicles, and Mobile Homes	02/20/2025				X	
12A-15.004	Specific Limitations	02/20/2025				X	
12A-15.005	Permits, Certificates, and Affidavits	05/12/1992				X	
12A-15.006	Tax Returns and Regulations	12/11/1989				X	
12A-15.007	Records	10/02/2001				X	
12A-15.008	Construction Contractors Who Repair, Alter, Improve, and Construct Real Property; Refund of Surtax	06/14/2022				X	
12A-15.010	The Sale of Food, Drink, and Tangible Personal Property At Concession Stands	06/01/2009				X	

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12A-15.011	Coin-Operated Amusement and Vending Machines, and Other Devices	06/01/2009				X	
12A-15.012	Alcoholic and Malt Beverages	06/14/2022				X	
12A-15.014	Transition Rule	06/14/2022				X	
Chapter 12A-16 Rental Car Surcharge							
12A-16.001	Scope of Rules	11/14/1989				X	
12A-16.002	Imposition and Payment of the Surcharge	05/23/2022				X	
12A-16.004	Registration	05/23/2022				X	
12A-16.005	Exemption Permits, Certificates, and Affidavits	05/23/2022				X	
12A-16.006	Surcharge Returns and Filing Requirements	05/23/2022				X	
12A-16.008	Public Use Forms	01/01/2024				X	
Chapter 12A-17 Registration as Secondhand Dealer or Secondary Metals Recycler							
12A-17.003	Registration	01/10/2017				X	
12A-17.005	Public Use Forms	01/10/2017				X	
Chapter 12A-19 Communications Services Tax							
12A-19.010	Registration	03/25/2020				X	
12A-19.020	Tax Due At Time of Sale; Tax Returns and Regulations	03/25/2020				X	
12A-19.030	Communications Services Tax Direct Pay Permits	04/05/2007				X	
12A-19.041	Sales of Communications Services to a Residential Household	01/17/2013				X	
12A-19.042	Governmental Exemption from the Communications Services Tax	01/31/2002				X	
12A-19.043	Homes for the Aged and Religious and Educational Institutions Exemption from the Communications Services Tax	01/01/2004				X	

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12A-19.050	Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections	01/01/2024				X	
12A-19.060	Sales for the Purpose of Resale	02/17/2015				X	
12A-19.070	Assignment of Service Addresses to Local Taxing Jurisdictions; Liability for Errors; Avoidance of Liability Through Use of Specified Methods; Reduction in Collection Allowance for Failure to Use Specified Methods	03/25/2020				X	
12A-19.071	Department of Revenue Electronic Database	08/15/2021				X	
12A-19.072	Certification of Service Address Databases	11/14/2005				X	
12A-19.073	Use of Enhanced Zip Code Method to Assign Service Addresses to Local Taxing Jurisdictions	11/14/2005				X	
12A-19.080	Distribution Adjustments Resulting from Misallocation of Tax	12/02/2009				X	
12A-19.100	Public Use Forms	03/25/2020				X	
Chapter 12B-4 Documentary Stamp Tax							
12B-4.001	Payment of Tax	03/05/2020	X				
12B-4.002	Liability for Tax	12/30/1997	X				
12B-4.003	Public Use Forms	01/01/2023	X				
12B-4.004	Refunds	05/04/2003	X				
12B-4.005	Penalties and Interest	04/02/2000	X				
12B-4.006	Excise Tax on Documents; Construction	12/30/1997	X				
12B-4.007	Recordation of Documents	04/14/2009	X				
12B-4.011	Imposition of Tax	12/30/1997	X				
12B-4.012	Rate, Consideration	12/30/1997	X				
12B-4.013	Conveyances Subject to Tax	12/12/2019	X				
12B-4.014	Conveyances Not Subject to Tax	07/30/2013	X				
12B-4.041	Imposition of Tax	12/30/1997	X				

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12B-4.042	Issues Subject to Tax	12/30/1997	X				
12B-4.043	Issues Not Subject to Tax	12/30/1997	X				
12B-4.051	Imposition of Tax	05/04/2003	X				
12B-4.052	Computation of Tax; Definitions	05/04/2003	X				
12B-4.053	Taxable Documents	05/04/2003	X				
12B-4.054	Exempt Transactions	07/30/2013	X				
12B-4.060	Tax on Transfers of Ownership Interest in Legal Entities	04/25/2012	X				
Chapter 12B-5 Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel							
12B-5.020	Definitions; Specific Exemptions	01/01/2024		X			
12B-5.030	Importers	01/17/2018		X			
12B-5.040	Carriers	01/17/2018			X		
12B-5.050	Terminal Suppliers	01/01/2021		X			
12B-5.060	Wholesalers	01/01/2021		X			
12B-5.070	Terminal Operators	03/25/2020			X		
12B-5.080	Exporters	01/01/2021			X		
12B-5.090	Local Government Users	07/28/2015			X		
12B-5.100	Mass Transit Systems	07/28/2015			X		
12B-5.110	Blenders	01/17/2018		X			
12B-5.120	Resellers and Retail Dealers	03/25/2020			X		
12B-5.121	Temporary Licenses Issued Under a Declared Emergency	01/25/2012		X			
12B-5.130	Refunds	01/20/2014			X		
12B-5.140	Dyeing and Marking; Mixing	01/01/2021			X		
12B-5.150	Public Use Forms	01/01/2024		X			
12B-5.300	Aviation Fuel Licensees	01/01/2021	X				
12B-5.375	Temporary Pollutant Importer License Issued Under a Declared Emergency	06/01/2009			X		
12B-5.400	Producers and Importers of Pollutants	01/01/2021			X		
12B-5.500	Natural Gas Fuel Retailers	01/20/2014			X		
12B-5.600	Tracking System Reporting Requirements	05/23/2022			X		

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Chapter 12B-6 Gross Receipts Tax							
12B-6.001	Scope; Definitions; Index Price	02/17/2015			X		
12B-6.0015	Imposition of the Gross Receipts Tax	02/17/2015			X		
12B-6.0021	Registration	09/18/2008			X		
12B-6.005	Payment of Tax; Reports; Public Use Forms	01/01/2023			X		
12B-6.0051	Public Service Tax Reporting Form	01/11/2016			X		
12B-6.008	Interest	09/18/2008			X		
Chapter 12B-7 Severance Taxes, Fees, and Surcharges							
12B-7.004	Rate of Tax; Oil, Gas and Sulfur	05/09/2013			X		
12B-7.005	Computation of Tax	12/18/1994			X		
12B-7.006	Exemptions and Credits	01/12/2011			X		
12B-7.008	Public Use Forms	02/20/2025			X		
12B-7.026	Public Use Forms	01/01/2023			X		
12B-7.030	Miami-Dade County Lake Belt Mitigation Fee	07/19/2018			X		
12B-7.031	Public Use Forms	01/01/2023			X		
Chapter 12B-8 Insurance Premium Taxes, Fees, and Surcharges							
12B-8.001	Premium Tax; Rate and Computation	01/01/2024			X		
12B-8.0012	Insurance Policy Surcharge; Rate and Computation	01/25/2012			X		
12B-8.0016	Department of Revenue Electronic Database	08/15/2021			X		
12B-8.003	Tax Statement; Overpayments	02/20/2025			X		
12B-8.006	State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount	01/25/2012			X		
12B-8.015	Payment by Electronic Funds Transfer	01/25/2012			X		
12B-8.016	Retaliatory Provisions	01/25/2012			X		
Chapter 12B-11 Tax on Gross Receipts on Dry-Cleaning							
12B-11.001	Implementation of the Tax on Gross Receipts on Dry-Cleaning Facilities and Dry Drop-Off Facilities	06/28/2005			X		

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12B-11.0011	Gross Receipts Tax on Dry-Cleaning Facilities and Dry Drop-Off Facilities	06/28/2005			X		
12B-11.002	Definitions	06/28/2005			X		
12B-11.005	Registration	01/17/2018			X		
12B-11.006	Returns and Filing Requirements	09/28/2004			X		
Chapter 12B-12 Tax on Perchloroethylene							
12B-12.001	Scope of Rules	03/18/1996			X		
12B-12.002	Definitions	03/18/1996			X		
12B-12.0031	Imposition of the Tax	06/28/2005			X		
12B-12.005	Registration	03/25/2020			X		
12B-12.006	Returns and Filing Requirements	09/28/2004			X		
12B-12.007	Refunds and Credits; Recordkeeping Requirements	05/09/2013			X		
Chapter 12C-1 Corporate Income Tax							
12C-1.002	Declaration of Intent	12/21/1988			X		
12C-1.003	Definitions	01/25/2012			X		
12C-1.011	Tax Imposed	03/13/2000			X		
12C-1.012	Net Income Defined	04/08/1992			X		
12C-1.013	Adjusted Federal Income Defined	10/27/2022			X		
12C-1.0131	Adjusted Federal Income; Affiliated Groups	03/18/1996			X		
12C-1.015	Apportionment of Adjusted Federal Income	03/18/1996			X		
12C-1.0151	Apportionment for Special Industries	10/02/2001			X		
12C-1.0152	Other Methods of Apportionment	03/13/2000			X		
12C-1.0153	Property Factor for Apportionment	03/18/1996			X		
12C-1.0154	Payroll Factor for Apportionment	03/13/2000			X		
12C-1.0155	Sales Factor for Apportionment	01/18/2019			X		
12C-1.016	Business / Nonbusiness Income	03/18/1996			X		
12C-1.0186	Credit for Florida Alternative Minimum Tax	06/06/2011			X		
12C-1.0188	Community Contribution Tax	01/01/2024			X		
12C-1.0191	Capital Investment Tax Credit Program	01/18/2019			X		

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12C-1.01915	Credit for Qualified Railroad Reconstruction or Replacement Expenditures	02/20/2025			X		
12C-1.0194	Corporate Income Tax Credits for Spaceflight Projects	01/11/2016			X		
12C-1.0196	Research and Development Tax Credit	03/14/2017			X		
12C-1.0198	Experiential Learning Tax Credit Program	01/01/2024			X		
12C-1.01991	Credit for Manufacturing of Human Breast Milk Derived from Human Milk Fortifiers	01/01/2024			X		
12C-1.021	Record Keeping Requirements	12/21/1988			X		
12C-1.0211	Penalty for Incomplete Return	05/17/1994			X		
12C-1.022	Returns; Filing Requirement	08/04/2005			X		
12C-1.0221	Returns, Notices, and Elections; Signing and Verification	01/17/2013			X		
12C-1.0222	Returns; Extensions of Time; Payments of Tentative Tax	01/17/2018			X		
12C-1.023	Federal Returns	05/17/1994			X		
12C-1.034	Special Rules Relating to Estimated Tax	01/08/2019			X		
12C-1.044	Adjustments to Income	10/04/2004			X		
12C-1.051	Forms	02/20/2025			X		
12C-1.0511	Incorporation by Reference	05/17/1994			X		
12C-1.322	Amounts Less Than One Dollar	04/08/1992			X		
12C-1.343	Interest Computations	01/25/2012			X		
Chapter 12C-2 Intangible Personal Property Tax							
12C-2.001	Definitions	01/28/2008	X				
12C-2.004	Property Subject to Tax - Governmental Leasehold Estates and Nonrecurring	01/17/2013	X				
12C-2.005	Reporting Requirements - Due Date - Payment of Tax - Discounts Allowed	01/28/2008	X				
12C-2.007	Penalties and Interest	01/28/2008	X				
12C-2.010	Valuations	01/17/2013	X				
12C-2.011	Administration	01/28/2008	X				
12C-2.0115	Public Use Forms	01/11/2016	X				

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12C-2.012	Refunds	05/09/2013	X				
Chapter 12C-3 Estate Tax							
12C-3.0015	Affidavit - No Florida Estate Tax Due	01/20/2014	X				
12C-3.006	Information Confidential	12/13/1994	X				
12C-3.008	Public Use Forms	01/20/2014	X				
12C-3.010	Final Certificate and Nontaxable Certificate Mailing Procedure	01/20/2014	X				
GENERAL TAX ADMINISTRATION TOTALS			93	101	76	110	0
Chapter 12D-1 General Rules							
12D-1.002	Definitions	02/25/1996			X		
12D-1.003	Situs of Personal Property for Assessment Purposes	12/31/1998			X		
12D-1.004	Returns, Applications and Other Information (not Including Applications for Exemptions) Required to be Filed with the Property Appraiser	09/19/2017			X		
12D-1.005	Access to Financial Records	12/28/1995			X		
12D-1.006	Exchange of Information Among Appraisers, Tax Collectors, Department, Auditor General, and Other States	12/27/1994			X		
12D-1.007	Legal Proceedings Involving Appraisers	10/12/1976			X		
12D-1.008	Application of Section 195.062, Florida Statutes	10/12/1976			X		
12D-1.009	Mapping Requirements	11/01/2012			X		
12D-1.010	Reconciliation of Interim Tax Rolls - Form of Notification	11/01/2012			X		
12D-1.011	Notification to Property Appraiser of Land Development Restriction	12/27/1994			X		

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Chapter 12D-2 Assessment of the Property of Railroads, Railroad Terminal Companies, Private Car, Freight Line and Equipment Companies by the Department of Revenue							
12D-2.001	Definitions	11/01/2012			X		
12D-2.002	Assessment of Operating Property	11/09/1976			X		
12D-2.003	Assessment of Rolling Stock of Private Car and Freight Line and Equipment Companies	11/09/1976			X		
12D-2.004	Annual Returns of Railroads	12/31/1998			X		
12D-2.005	Annual Return of Private Car and Freight Line and Equipment Companies	11/09/1976			X		
12D-2.006	Determination of Assessment and Allocation of Just Value to This State	12/31/1998			X		
12D-2.007	Apportionment of Railroad Assessment	11/09/1976			X		
12D-2.008	Apportionment of Private Car or Freight Line and Equipment Company Assessment	11/09/1976			X		
12D-2.010	Assessment When No Return or Incomplete Return is Made	11/09/1976			X		
12D-2.011	Centrally Assessed Railroad and Private Carline Company Assessments	12/31/1998			X		
Chapter 12D-3 Taxation of Interests of Non-Governmental Lessees In Property Owned by Governmental Units							
12D-3.001	Introduction	10/02/2007			X		
12D-3.002	Interests of Non-governmental Lessees in Governmentally Owned Property Which Are Subject to Ad Valorem Taxation	12/31/1980			X		
12D-3.003	Assessment and Taxation of Interests of Non-governmental Lessees in Governmentally Owned Property Which are Subject to Ad Valorem Taxation	10/02/2007			X		
12D-3.004	Method of Valuing Interests Taxed as Intangibles	12/31/1980			X		
12D-3.005	Effect of Provisions of Ad Valorem Taxation of Property Owned by Lessee	12/31/1980			X		

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Chapter 12D-5 Agricultural and Outdoor Recreational or Park Lands							
12D-5.001	Agricultural Classification, Definitions	10/12/1976			X		
12D-5.003	Dwellings on Agriculturally Classified Land	10/12/1976			X		
12D-5.004	Applicability of Other Factors to Classification of Agricultural Lands	11/01/2012			X		
12D-5.005	Outdoor Recreational or Park Lands	12/31/1998			X		
12D-5.010	Definitions	02/10/1982			X		
12D-5.011	Assessment of Oil, Mineral and Other Subsurface Rights	02/10/1982			X		
12D-5.012	Liens on Subsurface Rights	02/10/1982			X		
12D-5.014	Conservation Easement, Environmentally Endangered or Outdoor Recreational or Park Property Assessed Under Section 193.501, F.S.	11/01/2012			X		
Chapter 12D-6 Mobile Homes, Prefabricated or Modular Housing Units, Pollution Control Devices, and Fee Time-share Developments							
12D-6.001	Mobile Home and Prefabricated or Modular Housing Units Defined	02/17/1993			X		
12D-6.002	Assessment of Mobile Homes	01/02/2001			X		
12D-6.003	Recreational Vehicle Type Units; Determination of Permanently Affixed	05/13/1992			X		
12D-6.004	Prefabricated or Modular Housing Units - Realty or Tangible Personal Property	12/31/1998			X		
12D-6.005	Pollution Control Devices	10/12/1976			X		
12D-6.006	Fee Time-Share Real Property	12/27/1994			X		
Chapter 12D-7 Exemptions							
12D-7.001	Applications for Exemptions	01/17/2018				X	
12D-7.002	Exemption of Household Goods and Personal Effects	12/31/1998				X	

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12D-7.003	Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses	01/01/2023				X	
12D-7.004	Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans	06/13/2022				X	
12D-7.005	Exemption for Disabled Veterans Confined to Wheelchairs	06/13/2022				X	
12D-7.0055	Exemption for Deployed Servicemembers	11/01/2012				X	
12D-7.006	Exemption for Totally and Permanently Disabled Persons	11/01/2012				X	
12D-7.007	Homestead Exemptions - Residence Requirement	11/10/1977				X	
12D-7.008	Homestead Exemptions - Legal or Equitable Title	12/27/1994				X	
12D-7.009	Homestead Exemptions - Life Estates	10/12/1976				X	
12D-7.010	Homestead Exemptions - Remainders	10/12/1976				X	
12D-7.011	Homestead Exemptions - Trusts	02/25/1996				X	
12D-7.012	Homestead Exemptions - Joint Ownership	12/25/1996				X	
12D-7.013	Homestead Exemptions - Abandonment	11/01/2012				X	
12D-7.0135	Homestead Exemptions - Mobile Homes	05/13/1992				X	
12D-7.014	Homestead Exemptions - Civil Rights	10/12/1976				X	
12D-7.0142	Additional Homestead Exemption	11/01/2012				X	
12D-7.0143	Additional Homestead Exemption for Persons 65 and Older with Limited Household Income	06/13/2022				X	
12D-7.015	Educational Exemption	12/03/2001				X	
12D-7.016	Governmental Exemption	12/27/1994				X	
12D-7.018	Fraternal and Benevolent Organizations	12/30/1999				X	
12D-7.019	Tangible Personal Property Exemption	11/01/2012				X	

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12D-7.020	Exemption for Real Property Dedicated in Perpetuity for Conservation	09/19/2017				X	
Chapter 12D-8 Assessment Roll Preparation and Approval							
12D-8.001	All Property to be Assessed	01/31/1999		X			
12D-8.002	Completion and Submission of Assessment Rolls	09/30/1982		X			
12D-8.003	Possessory Interest on the Roll	12/07/1976		X			
12D-8.004	Notice of Proposed Increase of Assessment from Prior Year	07/10/1978		X			
12D-8.005	Assessing Property Not Returned as Required by Law and Penalties Thereon	12/30/1999		X			
12D-8.006	Assessment of Property for Back Taxes	12/30/2002		X			
12D-8.0062	Assessments; Homestead; Limitations	06/14/2022		X			
12D-8.0064	Assessments; Correcting Errors in Assessments of a Homestead	03/27/2025		X			
12D-8.0065	Transfer of Homestead Assessment Difference; "Portability"; Sworn Statement Required; Denials; Late Applications	11/11/2021		X			
12D-8.00659	Notice of Change of Ownership or Control of Non-Homestead Property	09/19/2017		X			
12D-8.0068	Reduction in Assessment for Living Quarters of Parents or Grandparents	01/26/2004		X			
12D-8.007	Preparation of Assessment Rolls	12/31/1998		X			
12D-8.008	Additional Requirements for Preparation of the Real Property Roll	12/30/2002		X			
12D-8.009	Additional Requirements for Preparation of Tangible Personal Property Assessment Roll	01/31/1999		X			
12D-8.010	Uniform Definitions for Computer Files	12/07/1976		X			
12D-8.011	Uniform Standards for Computer Operations; Minimum Data Requirements	10/02/2007		X			

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12D-8.013	Submission of Computer Tape Materials to the Department	01/02/2001		X			
12D-8.015	Extension of the Assessment Rolls	12/07/1976		X			
12D-8.016	Certification of Assessment Rolls by the Appraiser	12/07/1976		X			
12D-8.017	Distribution of Assessment Rolls	12/07/1976		X			
12D-8.018	Recapitulations of Assessment Rolls	12/07/1976		X			
12D-8.019	Post-audit Review	01/23/1997		X			
12D-8.020	Approval of Assessment Rolls by the Department of Revenue	12/31/1998		X			
12D-8.021	Procedure for the Correction of Errors by Property Appraisers	01/16/2006		X			
12D-8.022	Reporting of Fiscal Data by Fiscally Constrained Counties to the Department of Revenue	11/01/2012		X			
Chapter 12D-9 Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules of Procedure for Hearings Before Value Adjustment Boards							
12D-9.001	Taxpayer Rights in Value Adjustment Board Proceedings	09/19/2017	X				
12D-9.002	Informal Conference Procedures	03/30/2010	X				
12D-9.003	Definitions	09/19/2017	X				
12D-9.004	Composition of the Value Adjustment Board	09/19/2017	X				
12D-9.005	Duties of the Board	09/19/2017	X				
12D-9.006	Clerk of the Value Adjustment Board	03/30/2010	X				
12D-9.007	Role of the Clerk of the Value Adjustment Board	09/19/2017	X				
12D-9.008	Appointment of Legal Counsel to the Value Adjustment Board	03/30/2010	X				
12D-9.009	Role of the Legal Counsel to the Board	03/30/2010	X				
12D-9.010	Appointment of Special Magistrates to the Value Adjustment Board	09/19/2017	X				

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12D-9.011	Role of Special Magistrates to the Value Adjustment Board	03/30/2010	X				
12D-9.012	Training of Special Magistrates, Value Adjustment Board Members, and Legal Counsel	03/30/2010	X				
12D-9.013	Organizational Meeting of the Value Adjustment Board	03/30/2010	X				
12D-9.014	Prehearing Checklist	09/19/2017	X				
12D-9.015	Petition; Form and Filing Fee	06/12/2022	X				
12D-9.016	Filing and Service	03/30/2010	X				
12D-9.017	Ex Parte Communication Prohibition	09/19/2017	X				
12D-9.018	Representation of the Taxpayer	09/19/2017	X				
12D-9.019	Scheduling and Notice of a Hearing	09/19/2017	X				
12D-9.020	Exchange of Evidence	04/10/2018	X				
12D-9.021	Withdrawn or Settled Petitions; Petitions Acknowledged as Correct; Non-Appealance; Summary Disposition of Petitions	03/30/2010	X				
12D-9.022	Disqualification or Recusal of Special Magistrates or Board Members	03/30/2010	X				
12D-9.023	Hearings Before Board or Special Magistrates	03/30/2010	X				
12D-9.024	Procedures for Commencement of a Hearing	03/30/2010	X				
12D-9.025	Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses	08/17/2021	X				
12D-9.026	Procedures for Conducting a Hearing by Electronic Media	03/30/2010	X				
12D-9.027	Process of Administrative Review	03/30/2010	X				
12D-9.028	Petitions on Transfer of "Portability" Assessment Difference	03/30/2010	X				

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12D-9.029	Procedures for Remanding Value Assessments to the Property Appraiser	09/19/2017	X				
12D-9.030	Recommended Decisions	09/19/2017	X				
12D-9.031	Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews	06/14/2016	X				
12D-9.032	Final Decisions	09/19/2017		X			
12D-9.033	Further Judicial Proceedings	03/30/2010		X			
12D-9.034	Record of the Proceeding	09/19/2017		X			
12D-9.035	Duty of Clerk to Prepare and Transmit Record	03/30/2010		X			
12D-9.036	Procedures for Petitions on Denials of Tax Deferrals	11/01/2012		X			
12D-9.037	Certification of Assessment Rolls	03/30/2010		X			
12D-9.038	Public Notice of Findings and Results of Value Adjustment Board	03/30/2010		X			
Chapter 12D-10 Value Adjustment Board							
12D-10.003	Powers, Authority, Duties and Functions of Value Adjustment Board	03/30/2010		X			
Chapter 12D-11 Budgets							
12D-11.001	Submission of Budgets	10/12/1976				X	
12D-11.004	Approval of Tax Collectors' Budgets	04/29/1982				X	
12D-11.005	Approval of Property Appraisers' Budgets	04/29/1982				X	
12D-11.006	Budget Amendments and Budget Transfers - Collectors	04/29/1982				X	
12D-11.007	Budget Amendments and Budget Transfers - Property Appraisers	04/29/1982				X	
12D-11.008	Distribution of Excess Funds - Tax Collectors	10/12/1976				X	

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12D-11.009	Distribution of Excess Funds - Property Appraisers	10/12/1976				X	
Chapter 12D-13 Tax Collectors Rules and Regulations							
12D-13.001	Definitions	04/05/2016					X
12D-13.002	When Taxes Are Due; Notice of Publication; Discount Payment Periods	04/05/2016					X
12D-13.004	Interest on Delinquent Taxes	04/05/2016					X
12D-13.005	Discounts and Interest on Taxes When Parcel is Subject to Value Adjustment Board Review	04/05/2016					X
12D-13.0055	Distribution to Taxing Authorities of Proceeds from the Sale of Seized Tangible Personal Property, the Sale or Redemption of Tax Certificates, or Tax Deed Sales	04/05/2016					X
12D-13.006	Procedure for the Correction of Errors by the Tax Collector; Correcting Erroneous or Incomplete Personal Property Assessments; Tax Certificate Corrections	04/05/2016					X
12D-13.007	Cutouts, Time for Requesting and Procedure	04/05/2016					X
12D-13.008	Discounts, Errors, Double Assessments, and Insolvencies Report	04/05/2016					X
12D-13.009	Refunds	04/05/2016					X
12D-13.012	Payment of Taxes Before Platting	04/05/2016					X
12D-13.013	Unpaid Taxes, Litigation, Sale of Tax Certificates or Issuance of Tax Warrants	04/05/2016					X
12D-13.014	Penalties or Interest, Collection on Roll	04/05/2016					X
12D-13.015	Posting of Tax Roll, Delivery of Tax Roll to Tax Collector and Clerk, and Destruction of Tax Rolls	04/05/2016					X

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12D-13.016	Procedure, Property Acquired by a Governmental Unit, Payment of Taxes, Escrow Account	04/05/2016					X
12D-13.019	Collection of Interest or Penalties on Back Assessments	04/05/2016					X
12D-13.022	Installment Taxes: Filing of Applications, Preparation and Sending of Tax Notices, Delinquencies, Termination of Installment Plan	04/05/2016					X
12D-13.0283	Property Tax Deferral - Application; Tax Collector Responsibilities for Notification of Approval or Denial; Procedures for Taxes, Assessments, and Interest Not Deferred	04/05/2016					X
12D-13.0285	Property Tax Deferral - Procedures for Reporting the Current Value of All Outstanding Liens	04/05/2016					X
12D-13.0287	Property Tax Deferral - Appeal of Denied Tax Deferral and Imposed Penalties	04/05/2016					X
12D-13.029	Property Tax Deferral - Sale of Deferred Payment Tax Certificates; Collection of Delinquent Undeferred and Deferred Taxes	04/05/2016					X
12D-13.036	Advertisement of Property with Delinquent Taxes	04/05/2016					X
12D-13.037	Collection of Taxes Before Certified Roll	04/05/2016					X
12D-13.038	Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments	04/05/2016					X
12D-13.040	Notice of Mortgages of Real and Personal Property Taxes	04/05/2016					X
12D-13.042	Delinquent Personal Property Taxes, Warrants, Seizure, Fees of Tax Collectors	04/05/2016					X
12D-13.044	Sale of Personal Property After Seizure	04/05/2016					X
12D-13.045	Sale of Tax Certificates for Unpaid Taxes	04/05/2016					X
12D-13.0455	Electronic Issuance of Tax Certificates	04/05/2016					X

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12D-13.046	Taxation of Governmental Property Under Lease to Non-Governmental Lessee	04/05/2016					X
12D-13.047	Tax Certificates on Certain Homestead Property	04/05/2016					X
12D-13.050	Validity of Tax Certificates Sold on "Improvements Only" on Real Property Tax Rolls	04/05/2016					X
12D-13.055	Redemption of Property After the Clerk Receives the Tax Collector's Certification	04/05/2016					X
12D-13.056	Record of Tax Certificates Sold	04/05/2016					X
12D-13.057	Cancellation of Void Tax Certificates and Tax Deeds; Procedure	04/05/2016					X
12D-13.060	Application for Obtaining Tax Deed by Certificate Holder; Fees	01/08/2019					X
12D-13.061	Minimum Standards for Property Information Reports Made in Connection with Tax Deed Applications	01/08/2019					X
12D-13.062	Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale	01/08/2019					X
12D-13.0625	Priority for Fee Owners of Subsurface Rights	04/15/2016					X
12D-13.063	Tax Deed Sale at Public Auction	01/08/2019					X
12D-13.066	Procedure, Tax Deed Corrections and Cancellations	04/05/2016					X
Chapter 12D-16 Administration of Forms							
12D-16.001	Administration of Forms	06/30/2020					X
12D-16.002	Index to Forms	06/13/2022					X
Chapter 12D-17 Truth In Millage ("TRIM") Compliance							
12D-17.001	Scope	10/30/1991	X				
12D-17.002	Definitions	03/27/2025	X				
12D-17.003	Truth in Millage ("TRIM") Compliance	03/27/2025	X				

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12D-17.0035	Instructions and Calculations	06/20/1991	X				
12D-17.004	Taxing Authority's Certification of Compliance; Notification by Department	03/27/2025	X				
12D-17.005	Taxing Authorities in Violation of Section 200.065, Florida Statutes	11/01/2012	X				
12D-17.006	Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds	06/13/2022	X				
12D-17.007	Taxing Authorities Failing to Timely File Certification; Forfeiture of State Revenue Sharing Funds	06/20/1991	X				
12D-17.008	Computation of Time	06/20/1991	X				
12D-17.009	Tax Roll Approval; Extended Time Frames; Method of Adjustment of Millage	10/30/1991	X				
12D-17.010	Certification of Compliance and Application	06/20/1991	X				
Chapter 12D-18 Non-Ad Valorem Assessments and Special Assessments							
12D-18.001	Scope	12/30/1997				X	
12D-18.002	Definitions	02/21/1991				X	
12D-18.003	Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes	06/13/2022				X	
12D-18.004	Tax Roll; Collection Services; Agreement	02/21/1991				X	
12D-18.005	Adoption of Non-Ad Valorem Assessment Roll	06/13/2022				X	
12D-18.006	Certification of Assessment Roll	09/19/2017				X	
12D-18.007	Non-Ad Valorem Assessments; Uniform Tax Notice; Merger	02/21/1991				X	
12D-18.008	Special Assessments Collected Pursuant to Other Law or Before January 1, 1990 Pursuant to Section 197.363, Florida Statutes	12/30/1997				X	

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12D-18.009	Non-Ad Valorem Assessments Imposed After January 1, 1990	02/21/1991				X	
12D-18.010	Uniform Method for Collection and Enforcement; Incorporation of Other Provisions; Miscellaneous; Rules of Construction	02/21/1991				X	
12D-18.012	Tax Collector Non-Ad Valorem Assessment Roll Reports	11/01/2012				X	
Chapter 12D-19 Certified Florida Property Appraiser and Certified Florida Tax Collector Program							
12D-19.001	Definitions	10/26/2021		X			
12D-19.002	Certified Florida Property Appraiser, Certified Florida Evaluator, Certified Florida Collector, and Certified Florida Collector Assistant Program	10/26/2021		X			
12D-19.003	Qualifications	10/26/2021		X			
12D-19.004	Approval of Courses	10/26/2021		X			
12D-19.005	Department Sponsored Courses	10/26/2021		X			
12D-19.006	Application for Certification	10/26/2021		X			
12D-19.007	Fees and Tuition	10/26/2021		X			
12D-19.008	Certification	10/26/2021		X			
12D-19.009	Recertification	10/26/2021		X			
12D-19.010	Reinstatement	10/26/2021		X			
Chapter 12D-51 Standard Assessment Procedures and Standard Measures of Value; Guidelines							
12D-51.001	Classified Use Real Property Guidelines, Standard Assessment Procedures and Standard Measures of Value, Agricultural Guidelines	06/18/2024			X		
12D-51.002	Standard Measures of Value: Tangible Personal Property Appraisal Guidelines	12/30/1997			X		
12D-51.003	Florida Real Property Appraisal Guidelines	12/30/2002			X		

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
PROPERTY TAX OVERSIGHT TOTALS			42	43	42	41	42
Chapter 12E-1 Child Support Program							
12E-1.0051	Undistributable Collections	10/24/2011					X
12E-1.0052	Unidentifiable Payments	04/05/2016	X				
12E-1.006	Request for Reconsideration	06/09/2022			X		
12E-1.008	Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause	07/10/2024	X				
12E-1.011	Lottery Intercept	06/09/2022		X			
12E-1.012	Consumer Reporting Agencies	06/09/2022	X				
12E-1.014	Federal Offset Program; Passport Denial; Secretary of the Treasury Full Collection Services	06/20/2024				X	
12E-1.018	Liens	07/20/1994	X				
12E-1.021	Case Closure	06/09/2022	X				
12E-1.022	Overpayment Recovery	07/08/2003					X
12E-1.023	Suspension of Driver License; Suspension of Motor Vehicle Registration	11/16/2023	X				
12E-1.027	Written Agreements for Payment of Past-Due Support	09/14/2023	X				
12E-1.028	Garnishment by Levy	09/14/2023	X				
12E-1.029	Financial Institution Data Matches	03/25/2020	X				
12E-1.030	Administrative Establishment of Child Support Obligations	09/14/2023	X				
12E-1.031	Noncovered Medical Expenses	11/12/2020			X		
12E-1.032	Electronic Remittance of Support Payments	06/09/2022		X			
12E-1.036	Administrative Establishment of Paternity and Support Obligations	06/09/2022	X				
12E-1.037	Notifications to Withhold Support from Reemployment Assistance	09/19/2017	X				
12E-1.039	Request for Services	09/14/2023		X			

Rule Number	Rule Title	Effective Date	2025-2026 Plan Year	2026-2027 Plan Year	2027-2028 Plan Year	2028-2029 Plan Year	2029-2030 Plan Year
12E-1.040	Intergovernmental Forms	09/14/2023	X				
12E-1.041	Review for Modification of Support Order	09/14/2023	X				
12E-1.042	Income Withholding	6/20//2024	X				
CHILD SUPPORT PROGRAM TOTALS			15	3	2	1	2
DEPARTMENT OF REVENUE TOTAL TO BE REVIEWED			150	147	120	152	44

Attachment D
2025-2026 Rule Review Plan
Section 120.5435, F.S., Agency Review of Rules

Rule Number	Rule Title	Effective Date
Chapter 12-3 General; Procedure		
12-3.0012	Definitions	10/01/2003
12-3.0015	Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded	01/25/2012
12-3.0017	Adoption of Materials That Contain Departmental Procedures	01/08/2019
12-3.007	Delegation of Authority	01/01/2024
12-3.012	Compensation to Third-Party Recordkeepers	07/31/2003
Chapter 12-6 Informal Protest and Appeal Procedure		
12-6.001	Application of Rules	01/01/2023
12-6.0015	Public Use Forms	01/25/2012
12-6.002	Conference Procedures for Notices of Intent to Make Audit Changes	03/06/2003
12-6.0023	Conference Procedures for Delinquency Notices or Billings	03/06/2003
12-6.003	Protest of Notices of Proposed Assessment Issued by the Department Which Result from an Audit	02/20/2025
12-6.0033	Protest of Assessments Issued by the Department Regarding Tax Returns, Other Required Filings, and Billings	03/06/2003
12-6.005	Criteria for Qualified Representatives	03/06/2003

Rule Number	Rule Title	Effective Date
12-6.006	Standards of Conduct for Qualified Representatives	03/06/2003
12-6.030	Conference Procedures for Notices of Intent to Make Refund Claim Changes	03/06/2003
12-6.032	Protest of Notices of Proposed Refund Denial	03/06/2003
Chapter 12-10 State Revenue Sharing		
12-10.006	Distribution to Units of Local Government	11/01/1998
12-10.008	Administration	01/11/2016
12-10.009	Wire Deposit of Revenue Sharing Funds	11/01/1998
Chapter 12-11 Technical Assistance Advisements and Requests for Technical Advice		
12-11.001	General Explanation of Provisions	05/27/1982
12-11.002	Definitions	01/01/2024
12-11.003	Requests for Technical Assistance Advisements	03/25/2020
12-11.004	Requests for Conference Discussion	06/28/2000
12-11.005	Deletion of Private or Confidential Information	06/28/2000
12-11.006	Processing Requests for, and Obtaining Copies of, Technical Assistance Advisements	01/22/2001
12-11.007	Effect of Advisements	06/28/2000
12-11.008	Requests by Representatives	06/28/2000
12-11.009	Revocation of Request	05/27/1982
12-11.013	Informal Technical Tax Statements	06/28/2000

Rule Number	Rule Title	Effective Date
Chapter 12-13 Compromise and Settlement		
12-13.001	Scope of Rules	10/29/2013
12-13.002	Definitions	10/02/2001
12-13.004	Delegation of Authority to Determine Settlements or Compromises	01/19/2015
12-13.005	Grounds for Finding Doubt as to Liability	03/25/2020
12-13.006	Grounds for Finding Doubt as to Collectability	10/02/2001
12-13.0063	Grounds for Finding Department Delay in the Determination of an Amount Due	10/29/2013
12-13.0064	Relief for Inadvertent Sales and Use Tax Registration Errors	10/29/2013
12-13.007	Grounds for Reasonable Cause for Compromise of Penalties	05/23/2022
12-13.0075	Guidelines for Determining Amount of Compromise	05/23/2022
12-13.008	Procedures for Compromise and Settlement of Taxes, Interest, and Penalties	10/29/2013
12-13.009	Closing Agreements	01/11/2016
12-13.010	Special Provisions Applicable to Compromise of Estate Taxes	10/29/2013
Chapter 12-16 Consent Agreements		
12-16.003	Form of Consent Agreements	01/17/2018
12-16.004	Delegation of Authority	10/29/2013
12-16.005	Requirements for Consent Agreements	06/28/2010

Rule Number	Rule Title	Effective Date
Chapter 12-17 Agreements for Scheduling Payments of Liabilities		
12-17.001	Scope of Rules	03/12/2014
12-17.002	Definitions	03/12/2014
12-17.003	Requirements for Considering Entering into Stipulated Time Payment Agreements	03/12/2014
12-17.004	Delegation of Authority	03/12/2014
12-17.005	Factors Considered by the Department	03/12/2014
12-17.006	Procedures	03/12/2014
12-17.007	Form and Execution of Stipulated Time Payment Agreements	03/12/2014
12-17.008	Terms of Stipulated Time Payment Agreements	03/12/2014
12-17.009	Agreements in Default	03/12/2014
Chapter 12-29 Multitax Credits		
12-29.001	Scope	02/20/2025
12-29.002	Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025
12-29.003	Public Use Forms	02/20/2025
12-29.004	Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025
12-29.005	The New Worlds Reading Initiative; Participation; Allocation; Carryforward;	02/20/2025

Rule Number	Rule Title	Effective Date
12-29.006	Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025
12-29.007	Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025
Chapter 12A-1 Sales and Use Tax		
12A-1.070	Leases and Licenses of Real Property; Storage of Boats and Aircraft	06/24/2022
12A-1.109	Florida Tax Credit Scholarship Program for Commercial Rental Property	10/28/2019
Chapter 12B-4 Documentary Stamp Tax		
12B-4.001	Payment of Tax	03/05/2020
12B-4.002	Liability for Tax	12/30/1997
12B-4.003	Public Use Forms	01/01/2023
12B-4.004	Refunds	05/04/2003
12B-4.005	Penalties and Interest	04/02/2000
12B-4.006	Excise Tax on Documents; Construction	12/30/1997
12B-4.007	Recordation of Documents	04/14/2009
12B-4.011	Imposition of Tax	12/30/1997
12B-4.012	Rate, Consideration	12/30/1997
12B-4.013	Conveyances Subject to Tax	12/12/2019
12B-4.014	Conveyances Not Subject to Tax	07/30/2013
12B-4.041	Imposition of Tax	12/30/1997
12B-4.042	Issues Subject to Tax	12/30/1997
12B-4.043	Issues Not Subject to Tax	12/30/1997
12B-4.051	Imposition of Tax	05/04/2003
12B-4.052	Computation of Tax; Definitions	05/04/2003
12B-4.053	Taxable Documents	05/04/2003

Rule Number	Rule Title	Effective Date
12B-4.054	Exempt Transactions	07/30/2013
12B-4.060	Tax on Transfers of Ownership Interest in Legal Entities	04/25/2012
Chapter 12B-5 Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel		
12B-5.300	Aviation Fuel Licensees	01/01/2021
Chapter 12C-2 Intangible Personal Property Tax		
12C-2.001	Definitions	01/28/2008
12C-2.004	Property Subject to Tax - Governmental Leasehold Estates and Nonrecurring	01/17/2013
12C-2.005	Reporting Requirements - Due Date - Payment of Tax - Discounts Allowed	01/28/2008
12C-2.007	Penalties and Interest	01/28/2008
12C-2.010	Valuations	01/17/2013
12C-2.011	Administration	01/28/2008
12C-2.0115	Public Use Forms	01/11/2016
12C-2.012	Refunds	05/09/2013
Chapter 12C-3 Estate Tax		
12C-3.0015	Affidavit - No Florida Estate Tax Due	01/20/2014
12C-3.006	Information Confidential	12/13/1994
12C-3.008	Public Use Forms	01/20/2014
12C-3.010	Final Certificate and Nontaxable Certificate Mailing Procedure	01/20/2014

Rule Number	Rule Title	Effective Date
Chapter 12D-9 Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules of Procedure for Hearings Before Value Adjustment Boards		
12D-9.001	Taxpayer Rights in Value Adjustment Board Proceedings	09/19/2017
12D-9.002	Informal Conference Procedures	03/30/2010
12D-9.003	Definitions	09/19/2017
12D-9.004	Composition of the Value Adjustment Board	09/19/2017
12D-9.005	Duties of the Board	09/19/2017
12D-9.006	Clerk of the Value Adjustment Board	03/30/2010
12D-9.007	Role of the Clerk of the Value Adjustment Board	09/19/2017
12D-9.008	Appointment of Legal Counsel to the Value Adjustment Board	03/30/2010
12D-9.009	Role of the Legal Counsel to the Board	03/30/2010
12D-9.010	Appointment of Special Magistrates to the Value Adjustment Board	09/19/2017
12D-9.011	Role of Special Magistrates to the Value Adjustment Board	03/30/2010
12D-9.012	Training of Special Magistrates, Value Adjustment Board Members, and Legal Counsel	03/30/2010
12D-9.013	Organizational Meeting of the Value Adjustment Board	03/30/2010
12D-9.014	Prehearing Checklist	09/19/2017
12D-9.015	Petition; Form and Filing Fee	06/12/2022
12D-9.016	Filing and Service	03/30/2010
12D-9.017	Ex Parte Communication Prohibition	09/19/2017
12D-9.018	Representation of the Taxpayer	09/19/2017

Rule Number	Rule Title	Effective Date
12D-9.019	Scheduling and Notice of a Hearing	09/19/2017
12D-9.020	Exchange of Evidence	04/10/2018
12D-9.021	Withdrawn or Settled Petitions; Petitions Acknowledged as Correct; Non-Appeal; Summary Disposition of Petitions	03/30/2010
12D-9.022	Disqualification or Recusal of Special Magistrates or Board Members	03/30/2010
12D-9.023	Hearings Before Board or Special Magistrates	03/30/2010
12D-9.024	Procedures for Commencement of a Hearing	03/30/2010
12D-9.025	Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses	08/17/2021
12D-9.026	Procedures for Conducting a Hearing by Electronic Media	03/30/2010
12D-9.027	Process of Administrative Review	03/30/2010
12D-9.028	Petitions on Transfer of "Portability" Assessment Difference	03/30/2010
12D-9.029	Procedures for Remanding Value Assessments to the Property Appraiser	09/19/2017
12D-9.030	Recommended Decisions	09/19/2017
12D-9.031	Consideration and Adoption of Recommended Decisions of Special Magistrates by Value Adjustment Boards in Administrative Reviews	06/14/2016

Rule Number	Rule Title	Effective Date
Chapter 12D-17 Truth In Millage (“TRIM”) Compliance		
12D-17.001	Scope	10/30/1991
12D-17.002	Definitions	03/27/2025
12D-17.003	Truth in Millage ("TRIM") Compliance	03/27/2025
12D-17.0035	Instructions and Calculations	06/20/1991
12D-17.004	Taxing Authority's Certification of Compliance; Notification by Department	03/27/2025
12D-17.005	Taxing Authorities in Violation of Section 200.065, Florida Statutes	11/01/2012
12D-17.006	Notification of Noncompliance; Withholding and Escrow of State Revenue Sharing Funds	06/13/2022
12D-17.007	Taxing Authorities Failing to Timely File Certification; Forfeiture of State Revenue Sharing Funds	06/20/1991
12D-17.008	Computation of Time	06/20/1991
12D-17.009	Tax Roll Approval; Extended Time Frames; Method of Adjustment of Millage	10/30/1991
12D-17.010	Certification of Compliance and Application	06/20/1991
Chapter 12E-1 Child Support Program		
12E-1.0052	Unidentifiable Payments	04/05/2016
12E-1.008	Determination of Cooperation; Determination of Noncooperation; Determination of Good Cause	07/10/2024
12E-1.012	Consumer Reporting Agencies	06/09/2022
12E-1.018	Liens	07/20/1994
12E-1.021	Case Closure	06/09/2022
12E-1.023	Suspension of Driver License; Suspension of Motor Vehicle Registration	11/16/2023

Rule Number	Rule Title	Effective Date
12E-1.027	Written Agreements for Payment of Past-Due Support	09/14/2023
12E-1.028	Garnishment by Levy	09/14/2023
12E-1.029	Financial Institution Data Matches	03/25/2020
12E-1.030	Administrative Establishment of Child Support Obligations	09/14/2023
12E-1.036	Administrative Establishment of Paternity and Support Obligations	06/09/2022
12E-1.037	Notifications to Withhold Support from Reemployment Assistance	09/19/2017
12E-1.040	Intergovernmental Forms	09/14/2023
12E-1.041	Review for Modification of Support Order	09/14/2023
12E-1.042	Income Withholding	6/20//2024

Attachment E
2026-2027 Rule Review Plan
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Rule Number	Rule Title	Effective Date
Chapter 12-18 Compensation for Tax Information		
12-18.001	Authorization for Compensation	07/28/2015
12-18.002	Eligibility to File Claim for Compensation	06/01/2009
12-18.003	Amount and Payment of Compensation	10/30/2006
12-18.004	Submission of Information and Claims for Compensation	07/28/2015
12-18.008	Compensation for Vending Machine Violations	04/16/2018
Chapter 12-19 Reports of Large Currency Transactions		
12-19.002	Large Currency Transaction Reports	01/08/2019
12-19.003	Reporting Requirements	07/28/2015
12-19.004	Penalties for Failure to Comply	01/08/2019
12-19.005	Confidentiality of Reports; Disclosure of Information	06/28/2010
12-19.006	Recordkeeping Requirements	02/18/1988
Chapter 12-21 Levy, Seizure and Sale of Property		
12-21.001	Scope; Delegation of Authority	03/12/2014
12-21.0015	Definitions	03/12/2014
12-21.002	Warrants and Liens	03/12/2014
12-21.005	Seizure of Property Under Jeopardy	03/12/2014
12-21.010	Manner and Conditions of Sale of Property	03/12/2014
12-21.040	Satisfaction or Correction of Warrants and Liens	03/12/2014

Rule Number	Rule Title	Effective Date
12-21.201	Scope	03/12/2014
12-21.203	Notification to Custodians; Custodial Responsibilities	04/16/2018
12-21.204	Issuance of Notice of Intent to Levy; Procedures	03/12/2014
12-21.205	Departmental Levy on Frozen Assets; Procedures	02/20/2025
12-21.208	Withholding of Vendor Payments	03/12/2014
Chapter 12-22 Confidentiality and Disclosure of Tax Information		
12-22.002	Definitions	05/09/2013
12-22.005	Disclosure Procedures	07/28/2015
12-22.006	Delegation of Authority	12/13/1994
12-22.007	Registration Information Sharing and Exchange Program	01/11/2016
12-22.008	Warrants and Liens List	05/23/2011
Chapter 12-24 Payment of Taxes and Submission of Returns by Electronic Means; Taxpayer Recordkeeping and Retention Requirements		
12-24.001	Scope of Rules	05/23/2022
12-24.002	Definitions	01/01/2023
12-24.003	Requirements to File or to Pay Taxes by Electronic Means	01/01/2023
12-24.004	Enrollment	11/12/2020
12-24.005	Methods of Payment by Electronic Means	11/12/2020
12-24.007	Electronic Payment Transmission Errors	02/17/2015
12-24.008	Procedures for Payment	07/28/2015

Rule Number	Rule Title	Effective Date
12-24.009	Due Date; General Provisions	02/17/2015
12-24.010	General Administrative Provisions; Voluntary Participation; Confidentiality; Granting of Waivers from Electronic Filing Requirements	11/12/2020
12-24.011	Public Use Forms	01/01//2024
12-24.021	Scope	10/05/2003
12-24.022	Definitions	10/24/1996
12-24.023	Recordkeeping Requirements - General	01/20/2014
12-24.024	Recordkeeping Requirements - Machine-Sensible Records	04/30/2002
12-24.025	Records Maintenance Requirements	04/30/2002
12-24.026	Access to Machine-Sensible Records	04/30/2002
12-24.027	Taxpayer Responsibility and Discretionary Authority	04/30/2002
12-24.028	Alternative Storage Media	05/09/2013
12-24.029	Effect on Hardcopy Recordkeeping Requirements	04/30/2002
Chapter 12-25 Contract Auditing		
Part I - Contract Auditing		
12-25.001	Scope of Rules	03/20/1994
12-25.002	Definitions	03/20/1994
12-25.003	Application of Rules	03/20/1994
12-25.004	Contract Auditor Perquisites	07/31/2000
12-25.005	Selection Procedures for Contract Auditors	07/31/2000
12-25.0054	Applicants Ranking Committee	07/31/2000
12-25.0056	Applicant Ranking Process	07/31/2000
12-25.0058	Dispute Resolution	07/31/2000
12-26.006	Selection Procedures for Private Broker Services	03/20/1994

Rule Number	Rule Title	Effective Date
12-25.007	Contract Auditor Training	10/30/1996
12-25.008	Contract Auditor Authority	10/30/1996
12-25.009	Performance of Audit Services	07/01/1999
12-25.010	Compensation	10/30/1996
12-25.011	Confidentiality	03/20/1994
12-25.0112	Scope of Professional Services Rendered	03/20/1994
12-25.012	General Administrative Procedures	10/30/1996
Part II - Certified Audit Program		
12-25.0305	Scope of Rules	01/17/2021
12-25.031	Definitions	01/17/2021
12-25.037	Request to Conduct a Certified Audit	01/17/2021
12-25.041	Suspension of a Certified Audit in Progress	01/17/2021
12-25.045	A Certified Audit is Initiated by the Taxpayer but Not Completed	01/17/2021
12-25.047	Development of the Audit Plan	01/17/2021
12-25.048	Submission of the Certified Audit Report	01/17/2021
12-25.050	Protests	01/17/2021
12-26.001	Scope of Rules	04/02/2000
12-26.002	Application of Rules	04/02/2000
12-26.003	Application for Refund	01/01/2021
12-26.004	Refund Approval Process	04/16/2018
12-26.008	Public Use Forms	01/01/2024
12-26.009	Refund/Offset Within an Audit	04/16/2018
Chapter 12-28 Remittance Requirements for Clerks of the Court, Municipalities, and Counties		
12-28.001	Scope	06/06/2011
12-28.002	Definitions	06/06/2011
12-28.003	Enrollment Procedures	06/06/2011

Rule Number	Rule Title	Effective Date
12-28.004	Transmitting Funds and Return/Remittance Detail to the Department	06/06/2011
12-28.008	Due Date; General Provisions	01/20/2014
12-28.009	Distribution of Funds Received by the Department	06/06/2011
Chapter 12-29 Multitax Credits		
12-29.001	Scope	02/20/2025
12-29.002	Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025
12-29.003	Public Use Forms	02/20/2025
12-29.004	Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025
12-29.005	The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025
12-29.006	Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025
12-29.007	Child Care Tax Credits Program; Participation; Allocation; Carryforward; Transfer; Rescindment	02/20/2025
Chapter 12A-1 Sales and Use Tax		
12A-1.005	Admissions	10/26/2022
12A-1.007	Aircraft, Boats, Mobile Homes, and Motor Vehicles	02/20/2025
12A-1.020	Licensed Practitioners; Drugs, Medical Products and Supplies	01/01/2024

Rule Number	Rule Title	Effective Date
12A-1.037	Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services	08/01/2002
12A-1.0371	Sales of Coins, Currency, or Bullion	01/01/2024
12A-1.056	Tax Due At Time of Sale; Tax Returns and Regulations	01/01/2024
12A-1.060	Registration	06/14/2022
12A-1.087	Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes	01/01/2024
12A-1.091	Use Tax	06/14/2022
12A-1.097	Public Use Forms	02/20/2025
12A-1.103	Remote Sales; Marketplaces	06/14/2022
12A-1.107	Community Contribution Tax Credit	01/01/2024
Chapter 12B-5 Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel		
12B-5.020	Definitions; Specific Exemptions	01/01/2024
12B-5.030	Importers	01/17/2018
12B-5.050	Terminal Suppliers	01/01/2021
12B-5.060	Wholesalers	01/01/2021
12B-5.110	Blenders	01/17/2018
12B-5.121	Temporary Licenses Issued Under a Declared Emergency	01/25/2012
12B-5.150	Public Use Forms	01/01/2024
Chapter 12D-8 Assessment Roll Preparation and Approval		
12D-8.001	All Property to be Assessed	01/31/1999
12D-8.002	Completion and Submission of Assessment Rolls	09/30/1982

Rule Number	Rule Title	Effective Date
12D-8.003	Possessory Interest on the Roll	12/07/1976
12D-8.004	Notice of Proposed Increase of Assessment from Prior Year	07/10/1978
12D-8.005	Assessing Property Not Returned as Required by Law and Penalties Thereon	12/30/1999
12D-8.006	Assessment of Property for Back Taxes	12/30/2002
12D-8.0062	Assessments; Homestead; Limitations	06/14/2022
12D-8.0064	Assessments; Correcting Errors in Assessments of a Homestead	03/27/2025
12D-8.0065	Transfer of Homestead Assessment Difference; "Portability"; Sworn Statement Required; Denials; Late Applications	11/11/2021
12D-8.00659	Notice of Change of Ownership or Control of Non-Homestead Property	09/19/2017
12D-8.0068	Reduction in Assessment for Living Quarters of Parents or Grandparents	01/26/2004
12D-8.007	Preparation of Assessment Rolls	12/31/1998
12D-8.008	Additional Requirements for Preparation of the Real Property Roll	12/30/2002
12D-8.009	Additional Requirements for Preparation of Tangible Personal Property Assessment Roll	01/31/1999
12D-8.010	Uniform Definitions for Computer Files	12/07/1976
12D-8.011	Uniform Standards for Computer Operations; Minimum Data Requirements	10/02/2007
12D-8.013	Submission of Computer Tape Materials to the Department	01/02/2001
12D-8.015	Extension of the Assessment Rolls	12/07/1976
12D-8.016	Certification of Assessment Rolls by the Appraiser	12/07/1976
12D-8.017	Distribution of Assessment Rolls	12/07/1976
12D-8.018	Recapitulations of Assessment Rolls	12/07/1976
12D-8.019	Post-audit Review	01/23/1997

Rule Number	Rule Title	Effective Date
12D-8.020	Approval of Assessment Rolls by the Department of Revenue	12/31/1998
12D-8.021	Procedure for the Correction of Errors by Property Appraisers	01/16/2006
12D-8.022	Reporting of Fiscal Data by Fiscally Constrained Counties to the Department of Revenue	11/01/2012
Chapter 12D-9 Requirements for Value Adjustment Boards in Administrative Reviews; Uniform Rules of Procedure for Hearings Before Value Adjustment Boards		
12D-9.032	Final Decisions	09/19/2017
12D-9.033	Further Judicial Proceedings	03/30/2010
12D-9.034	Record of the Proceeding	09/19/2017
12D-9.035	Duty of Clerk to Prepare and Transmit Record	03/30/2010
12D-9.036	Procedures for Petitions on Denials of Tax Deferrals	11/01/2012
12D-9.037	Certification of Assessment Rolls	03/30/2010
12D-9.038	Public Notice of Findings and Results of Value Adjustment Board	03/30/2010
Chapter 12D-10 Value Adjustment Board		
12D-10.003	Powers, Authority, Duties and Functions of Value Adjustment Board	03/30/2010

Rule Number	Rule Title	Effective Date
Chapter 12D-19 Certified Florida Property Appraiser and Certified Florida Tax Collector Program		
12D-19.001	Definitions	10/26/2021
12D-19.002	Certified Florida Property Appraiser, Certified Florida Evaluator, Certified Florida Collector, and Certified Florida Collector Assistant Program	10/26/2021
12D-19.003	Qualifications	10/26/2021
12D-19.004	Approval of Courses	10/26/2021
12D-19.005	Department Sponsored Courses	10/26/2021
12D-19.006	Application for Certification	10/26/2021
12D-19.007	Fees and Tuition	10/26/2021
12D-19.008	Certification	10/26/2021
12D-19.009	Recertification	10/26/2021
12D-19.010	Reinstatement	10/26/2021
Chapter 12E-1 Child Support Program		
12E-1.011	Lottery Intercept	06/09/2022
12E-1.032	Electronic Remittance of Support Payments	06/09/2022
12E-1.039	Request for Services	09/14/2023

Attachment F
2027-2028 Rule Review Plan
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Rule Number	Rule Title	Effective Date
Chapter 12B-5 Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel		
12B-5.020	Definitions; Specific Exemptions	01/01/2024
12B-5.030	Importers	01/17/2018
12B-5.040	Carriers	01/17/2018
12B-5.050	Terminal Suppliers	01/01/2021
12B-5.060	Wholesalers	01/01/2021
12B-5.070	Terminal Operators	03/25/2020
12B-5.080	Exporters	01/01/2021
12B-5.090	Local Government Users	07/28/2015
12B-5.100	Mass Transit Systems	07/28/2015
12B-5.110	Blenders	01/17/2018
12B-5.120	Resellers and Retail Dealers	03/25/2020
12B-5.121	Temporary Licenses Issued Under a Declared Emergency	01/25/2012
12B-5.130	Refunds	01/20/2014
12B-5.140	Dyeing and Marking; Mixing	01/01/2021
12B-5.150	Public Use Forms	01/01/2024
12B-5.375	Temporary Pollutant Importer License Issued Under a Declared Emergency	06/01/2009
12B-5.400	Producers and Importers of Pollutants	01/01/2021
12B-5.500	Natural Gas Fuel Retailers	01/20/2014
12B-5.600	Tracking System Reporting Requirements	05/23/2022

Rule Number	Rule Title	Effective Date
Chapter 12B-6 Gross Receipts Tax		
12B-6.001	Scope; Definitions; Index Price	02/17/2015
12B-6.0015	Imposition of the Gross Receipts Tax	02/17/2015
12B-6.0021	Registration	09/18/2008
12B-6.005	Payment of Tax; Reports; Public Use Forms	01/01/2023
12B-6.0051	Public Service Tax Reporting Form	01/11/2016
12B-6.008	Interest	09/18/2008
Chapter 12B-7 Severance Taxes, Fees, and Surcharges		
12B-7.004	Rate of Tax; Oil, Gas and Sulfur	05/09/2013
12B-7.005	Computation of Tax	12/18/1994
12B-7.006	Exemptions and Credits	01/12/2011
12B-7.008	Public Use Forms	02/20/2025
12B-7.026	Public Use Forms	01/01/2023
12B-7.030	Miami-Dade County Lake Belt Mitigation Fee	07/19/2018
12B-7.031	Public Use Forms	01/01/2023
Chapter 12B-8 Insurance Premium Taxes, Fees, and Surcharges		
12B-8.001	Premium Tax; Rate and Computation	01/01/2024
12B-8.0012	Insurance Policy Surcharge; Rate and Computation	01/25/2012
12B-8.0016	Department of Revenue Electronic Database	08/15/2021
12B-8.003	Tax Statement; Overpayments	02/20/2025
12B-8.006	State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount	01/25/2012
12B-8.015	Payment by Electronic Funds Transfer	01/25/2012
12B-8.016	Retaliatory Provisions	01/25/2012

Rule Number	Rule Title	Effective Date
Chapter 12B-11 Tax on Gross Receipts on Dry-Cleaning		
12B-11.001	Implementation of the Tax on Gross Receipts on Dry-Cleaning Facilities and Dry Drop-Off Facilities	06/28/2005
12B-11.0011	Gross Receipts Tax on Dry-Cleaning Facilities and Dry Drop-Off Facilities	06/28/2005
12B-11.002	Definitions	06/28/2005
12B-11.005	Registration	01/17/2018
12B-11.006	Returns and Filing Requirements	09/28/2004
Chapter 12B-12 Tax on Perchloroethylene		
12B-12.001	Scope of Rules	03/18/1996
12B-12.002	Definitions	03/18/1996
12B-12.0031	Imposition of the Tax	06/28/2005
12B-12.005	Registration	03/25/2020
12B-12.006	Returns and Filing Requirements	09/28/2004
12B-12.007	Refunds and Credits; Recordkeeping Requirements	05/09/2013
Chapter 12C-1 Corporate Income Tax		
12C-1.002	Declaration of Intent	12/21/1988
12C-1.003	Definitions	01/25/2012
12C-1.011	Tax Imposed	03/13/2000
12C-1.012	Net Income Defined	04/08/1992
12C-1.013	Adjusted Federal Income Defined	10/27/2022
12C-1.0131	Adjusted Federal Income; Affiliated Groups	03/18/1996
12C-1.015	Apportionment of Adjusted Federal Income	03/18/1996
12C-1.0151	Apportionment for Special Industries	10/02/2001
12C-1.0152	Other Methods of Apportionment	03/13/2000
12C-1.0153	Property Factor for Apportionment	03/18/1996

Rule Number	Rule Title	Effective Date
12C-1.0154	Payroll Factor for Apportionment	03/13/2000
12C-1.0155	Sales Factor for Apportionment	01/18/2019
12C-1.016	Business / Nonbusiness Income	03/18/1996
12C-1.0186	Credit for Florida Alternative Minimum Tax	06/06/2011
12C-1.0188	Community Contribution Tax	01/01/2024
12C-1.0191	Capital Investment Tax Credit Program	01/18/2019
12C-1.01915	Credit for Qualified Railroad Reconstruction or Replacement Exenditures	02/20/2025
12C-1.0194	Corporate Income Tax Credits for Spaceflight Projects	01/11/2016
12C-1.0196	Research and Development Tax Credit	03/14/2017
12C-1.0198	Experiential Learning Tax Credit Program	01/01/2024
12C-1.01991	Credit for Manufacturing of Human Breast Milk Derived from Human Milk Fortifiers	01/01/2024
12C-1.021	Record Keeping Requirements	12/21/1988
12C-1.0211	Penalty for Incomplete Return	05/17/1994
12C-1.022	Returns; Filing Requirement	08/04/2005
12C-1.0221	Returns, Notices, and Elections; Signing and Verification	01/17/2013
12C-1.0222	Returns; Extensions of Time; Payments of Tentative Tax	01/17/2018
12C-1.023	Federal Returns	05/17/1994
12C-1.034	Special Rules Relating to Estimated Tax	01/08/2019
12C-1.044	Adjustments to Income	10/04/2004
12C-1.051	Forms	02/20/2025
12C-1.0511	Incorporation by Reference	05/17/1994
12C-1.322	Amounts Less Than One Dollar	04/08/1992
12C-1.343	Interest Computations	01/25/2012

Rule Number	Rule Title	Effective Date
Chapter 12D-1 General Rules		
12D-1.002	Definitions	02/25/1996
12D-1.003	Situs of Personal Property for Assessment Purposes	12/31/1998
12D-1.004	Returns, Applications and Other Information (not Including Applications for Exemptions) Required to be Filed with the Property Appraiser	09/19/2017
12D-1.005	Access to Financial Records	12/28/1995
12D-1.006	Exchange of Information Among Appraisers, Tax Collectors, Department, Auditor General, and Other States	12/27/1994
12D-1.007	Legal Proceedings Involving Appraisers	10/12/1976
12D-1.008	Application of Section 195.062, Florida Statutes	10/12/1976
12D-1.009	Mapping Requirements	11/01/2012
12D-1.010	Reconciliation of Interim Tax Rolls - Form of Notification	11/01/2012
12D-1.011	Notification to Property Appraiser of Land Development Restriction	12/27/1994
Chapter 12D-2 Assessment of the Property of Railroads, Railroad Terminal Companies, Private Car, Freight Line and Equipment Companies by the Department of Revenue		
12D-2.001	Definitions	11/01/2012
12D-2.002	Assessment of Operating Property	11/09/1976
12D-2.003	Assessment of Rolling Stock of Private Car and Freight Line and Equipment Companies	11/09/1976
12D-2.004	Annual Returns of Railroads	12/31/1998

Rule Number	Rule Title	Effective Date
12D-2.005	Annual Return of Private Car and Freight Line and Equipment Companies	11/09/1976
12D-2.006	Determination of Assessment and Allocation of Just Value to This State	12/31/1998
12D-2.007	Apportionment of Railroad Assessment	11/09/1976
12D-2.008	Apportionment of Private Car or Freight Line and Equipment Company Assessment	11/09/1976
12D-2.010	Assessment When No Return or Incomplete Return is Made	11/09/1976
12D-2.011	Centrally Assessed Railroad and Private Carline Company Assessments	12/31/1998
Chapter 12D-3 Taxation of Interests of Non-Governmental Lessees In Property Owned by Governmental Units		
12D-3.001	Introduction	10/02/2007
12D-3.002	Interests of Non-governmental Lessees in Governmentally Owned Property Which Are Subject to Ad Valorem Taxation	12/31/1980
12D-3.003	Assessment and Taxation of Interests of Non-governmental Lessees in Governmentally Owned Property Which are Subject to Ad Valorem Taxation	10/02/2007
12D-3.004	Method of Valuing Interests Taxed as Intangibles	12/31/1980
12D-3.005	Effect of Provisions of Ad Valorem Taxation of Property Owned by Lessee	12/31/1980

Rule Number	Rule Title	Effective Date
Chapter 12D-5 Agricultural and Outdoor Recreational or Park Lands		
12D-5.001	Agricultural Classification, Definitions	10/12/1976
12D-5.003	Dwellings on Agriculturally Classified Land	10/12/1976
12D-5.004	Applicability of Other Factors to Classification of Agricultural Lands	11/01/2012
12D-5.005	Outdoor Recreational or Park Lands	12/31/1998
12D-5.010	Definitions	02/10/1982
12D-5.011	Assessment of Oil, Mineral and Other Subsurface Rights	02/10/1982
12D-5.012	Liens on Subsurface Rights	02/10/1982
12D-5.014	Conservation Easement, Environmentally Endangered or Outdoor Recreational or Park Property Assessed Under Section 193.501, F.S.	11/01/2012
Chapter 12D-6 Mobile Homes, Prefabricated or Modular Housing Units, Pollution Control Devices, and Fee Time-share Developments		
12D-6.001	Mobile Home and Prefabricated or Modular Housing Units Defined	02/17/1993
12D-6.002	Assessment of Mobile Homes	01/02/2001
12D-6.003	Recreational Vehicle Type Units; Determination of Permanently Affixed	05/13/1992
12D-6.004	Prefabricated or Modular Housing Units - Realty or Tangible Personal Property	12/31/1998
12D-6.005	Pollution Control Devices	10/12/1976
12D-6.006	Fee Time-Share Real Property	12/27/1994

Rule Number	Rule Title	Effective Date
Chapter 12D-51 Standard Assessment Procedures and Standard Measures of Value; Guidelines		
12D-51.001	Classified Use Real Property Guidelines, Standard Assessment Procedures and Standard Measures of Value, Agricultural Guidelines	06/18/2024
12D-51.002	Standard Measures of Value: Tangible Personal Property Appraisal Guidelines	12/30/1997
12D-51.003	Florida Real Property Appraisal Guidelines	12/30/2002
Chapter 12E-1 Child Support Program		
12E-1.006	Request for Reconsideration	06/09/2022
12E-1.031	Noncovered Medical Expenses	11/12/2020

Attachment G
2028-2029 Rule Review Plan
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Rule Number	Rule Title	Effective Date
Chapter 12A-1 Sales and Use Tax		
12A-1.001	Specific Exemptions	01/01/2024
12A-1.0011	Schools Offering Grades K Through 12; Parent-Teacher Associations; and Parent-Teacher Organizations	06/19/2001
12A-1.0015	Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats	06/14/2022
12A-1.006	Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property	08/15/2021
12A-1.0071	Boats Temporarily Docked in Florida	12/31/2020
12A-1.008	Newspapers, Community Newspapers, Shoppers, Magazines and Other Periodicals	01/28/2008
12A-1.009	Receipts from Services Rendered for Exterminating and Pest Control	01/12/2011
12A-1.0091	Cleaning Services	01/12/2011
12A-1.0092	Detective, Burglar Protection, and Other Protection Services	01/01/2024
12A-1.010	Receipts from Sales by Barber Shops and Beauty Shops	06/19/2001

Rule Number	Rule Title	Effective Date
12A-1.011	Sales of Food Products for Human Consumption by Grocery Stores, Convenience Stores, and Supermarkets; Sales of Bakery Products by Bakeries, Pastry Shops, or Like Establishments; Drinking Water; Ice	06/06/2011
12A-1.0115	Sales of Food Products Served, Prepared, or Sold in or by Restaurants, Lunch Counters, Cafeterias, Hotels, Taverns, or Other Like Places of Business and by Transportation Companies	01/10/2017
12A-1.012	Repossessed Merchandise and Bad Debts	04/16/2018
12A-1.014	Refunds and Credits for Sales Tax Erroneously Paid	05/09/2013
12A-1.016	Sales; Installation Charges	10/02/2001
12A-1.0161	Sales and Use Tax on Services; Sale for Resale	01/12/2011
12A-1.017	Finance and Interest Charges and Carrying Charges on Installment Sales	04/02/2000
12A-1.018	Trade and Cash Discounts	07/20/2011
12A-1.021	Prosthetic and Orthopedic Appliances	07/12/2010
12A-1.0215	Veterinary Sales and Services	02/17/2015
12A-1.022	Federal Excise Taxes, Gross Receipts Tax, and Other Fees	02/17/2015
12A-1.023	Linen Supply	06/16/1972
12A-1.024	Fabrication of Tangible Personal Property for Others	06/16/1972
12A-1.027	Printing of Tangible Personal Property	06/19/2001
12A-1.032	Computer Software	08/15/2021
12A-1.033	Sales of Manuscripts	06/16/1972

Rule Number	Rule Title	Effective Date
12A-1.034	Promotional Materials Exported from this State	05/09/2013
12A-1.035	Funerals; Related Merchandise and Services	05/09/2013
12A-1.036	Furniture and Storage Warehousemen	06/01/2009
12A-1.038	Consumer's Certificate of Exemption; Exemption Certificates	01/17/2018
12A-1.039	Sales for Resale	01/11/2016
12A-1.040	Containers and Other Packaging Materials; Gift Wrapping	06/01/2009
12A-1.041	Photographers and Photo Finishers; Sales by Public Officials of Public Records	01/11/2016
12A-1.042	Dry Cleaners and Laundries	06/16/1972
12A-1.043	Manufacturing	12/31/2021
12A-1.044	Vending Machines	01/01/2024
12A-1.045	Transportation Charges	10/17/1994
12A-1.047	Florists	01/01/2024
12A-1.048	Sale of Agricultural Products	06/19/2001
12A-1.049	Sales of Animals	03/01/2000
12A-1.051	Sales to or by Contractors Who Repair, Alter, Improve and Construct Real Property	04/17/2003
12A-1.053	Electric Power and Energy	02/17/2015
12A-1.057	Alcoholic and Malt Beverages	06/14/2022
12A-1.059	Fuels	10/26/2022
12A-1.061	Rentals, Leases, and Licenses to Use Transient Accommodations	05/09/2013
12A-1.0615	Hotel Reward Points Program	05/23/2011
12A-1.062	Information Services	06/19/2001

Rule Number	Rule Title	Effective Date
12A-1.063	Tangible Personal Property Consumed in Manufacturing, Processing, Assembling and Refining	12/16/1991
12A-1.064	Sales to Licensed Common Carriers Operating Motor Vehicles or Railroad Rolling Stock in Interstate and Foreign Commerce	05/09/2013
12A-1.0641	Sales of Vessels Used in Interstate or Foreign Commerce or for Commercial Fishing Purposes	12/31/2020
12A-1.065	Sales to Banks	06/16/1972
12A-1.066	Auctioneers, Agents, Brokers and Factors	01/01/2024
12A-1.067	Pawnbrokers	06/16/1972
12A-1.071	Rentals, Leases, or License to Use Tangible Personal Property	11/03/2009
12A-1.072	Advertising Agencies	03/04/2001
12A-1.073	Motor Vehicle Parking Lots and Garages, Boat Docks and Marinas, and Aircraft Tie-Down or Storage	07/07/1992
12A-1.074	Trade-Ins	07/20/2011
12A-1.076	Sales of Articles of Clothing, Clothing Accessories, and Jewelry	03/20/1996
12A-1.077	Free Merchandise	10/18/1978
12A-1.080	Concession Prizes; the Sale of Food, Drink, and Tangible Personal Property At Concession Stands	06/19/2001
12A-1.081	Consignment Sales	06/16/1972
12A-1.085	Exemption for Qualified Production Companies	01/11/2016

Rule Number	Rule Title	Effective Date
12A-1.087	Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes	01/01/2024
12A-1.089	Gift Certificates	12/13/1988
12A-1.0911	Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors	01/11/2016
12A-1.094	Public Works Contracts	01/12/2011
12A-1.096	Industrial Machinery and Equipment for Use in a New or Expanding Business	01/17/2013
12A-1.105	Service Warranties	09/15/2008
12A-1.108	Exemption for Data Center Property	06/14/2022
12A-1.110	Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit	02/20/2025
12A-1.111	Department of Revenue Electronic Database	08/15/2021
12A-1.116	Florida Farm Tax Exempt Agricultural Materials Card	02/11/2024
Chapter 12A-12 Solid Waste Fees		
12A-12.001	New Tire Fee	10/29/2013
12A-12.0011	Battery Fee	10/29/2013
12A-12.003	Registration	03/25/2020
12A-12.004	Reporting and Remitting Fees	03/25/2020
Chapter 12A-13 Collection and Remittance of Fee		
12A-13.002	Collection and Remittance of Fee	01/10/2017

Rule Number	Rule Title	Effective Date
Chapter 12A-15 Discretionary Sales Surtax		
12A-15.001	Scope of Rules	06/14/2022
12A-15.003	Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax	06/14/2022
12A-15.0035	Aircraft, Boats, Motor Vehicles, and Mobile Homes	02/20/2025
12A-15.004	Specific Limitations	02/20/2025
12A-15.005	Permits, Certificates, and Affidavits	05/12/1992
12A-15.006	Tax Returns and Regulations	12/11/1989
12A-15.007	Records	10/02/2001
12A-15.008	Construction Contractors Who Repair, Alter, Improve, and Construct Real Property; Refund of Surtax	06/14/2022
12A-15.010	The Sale of Food, Drink, and Tangible Personal Property At Concession Stands	06/01/2009
12A-15.011	Coin-Operated Amusement and Vending Machines, and Other Devices	06/01/2009
12A-15.012	Alcoholic and Malt Beverages	06/14/2022
12A-15.014	Transition Rule	06/14/2022
Chapter 12A-16 Rental Car Surcharge		
12A-16.001	Scope of Rules	11/14/1989
12A-16.002	Imposition and Payment of the Surcharge	05/23/2022
12A-16.004	Registration	05/23/2022
12A-16.005	Exemption Permits, Certificates, and Affidavits	05/23/2022
12A-16.006	Surcharge Returns and Filing Requirements	05/23/2022
12A-16.008	Public Use Forms	01/01/2024

Rule Number	Rule Title	Effective Date
Chapter 12A-17 Registration as Secondhand Dealer or Secondary Metals Recycler		
12A-17.003	Registration	01/10/2017
12A-17.005	Public Use Forms	01/10/2017
Chapter 12A-19 Communications Services Tax		
12A-19.010	Registration	03/25/2020
12A-19.020	Tax Due At Time of Sale; Tax Returns and Regulations	03/25/2020
12A-19.030	Communications Services Tax Direct Pay Permits	04/05/2007
12A-19.041	Sales of Communications Services to a Residential Household	01/17/2013
12A-19.042	Governmental Exemption from the Communications Services Tax	01/31/2002
12A-19.043	Homes for the Aged and Religious and Educational Institutions Exemption from the Communications Services Tax	01/01/2004
12A-19.050	Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections	01/01/2024
12A-19.060	Sales for the Purpose of Resale	02/17/2015
12A-19.070	Assignment of Service Addresses to Local Taxing Jurisdictions; Liability for Errors; Avoidance of Liability Through Use of Specified Methods; Reduction in Collection Allowance for Failure to Use Specified Methods	03/25/2020
12A-19.071	Department of Revenue Electronic Database	08/15/2021

Rule Number	Rule Title	Effective Date
12A-19.072	Certification of Service Address Databases	11/14/2005
12A-19.073	Use of Enhanced Zip Code Method to Assign Service Addresses to Local Taxing Jurisdictions	11/14/2005
12A-19.080	Distribution Adjustments Resulting from Misallocation of Tax	12/02/2009
12A-19.100	Public Use Forms	03/25/2020
Chapter 12D-7 Exemptions		
12D-7.001	Applications for Exemptions	01/17/2018
12D-7.002	Exemption of Household Goods and Personal Effects	12/31/1998
12D-7.003	Exemption of Property of Widows, Widowers, Blind Persons, and Persons Totally and Permanently Disabled; Disabled Ex-Service Members, Spouses	01/01/2023
12D-7.004	Exemption for Certain Permanently and Totally Disabled Veterans and Surviving Spouses of Certain Veterans	06/13/2022
12D-7.005	Exemption for Disabled Veterans Confined to Wheelchairs	06/13/2022
12D-7.0055	Exemption for Deployed Servicemembers	11/01/2012
12D-7.006	Exemption for Totally and Permanently Disabled Persons	11/01/2012
12D-7.007	Homestead Exemptions - Residence Requirement	11/10/1977
12D-7.008	Homestead Exemptions - Legal or Equitable Title	12/27/1994
12D-7.009	Homestead Exemptions - Life Estates	10/12/1976
12D-7.010	Homestead Exemptions - Remainders	10/12/1976

Rule Number	Rule Title	Effective Date
12D-7.011	Homestead Exemptions - Trusts	02/25/1996
12D-7.012	Homestead Exemptions - Joint Ownership	12/25/1996
12D-7.013	Homestead Exemptions - Abandonment	11/01/2012
12D-7.0135	Homestead Exemptions - Mobile Homes	05/13/1992
12D-7.014	Homestead Exemptions - Civil Rights	10/12/1976
12D-7.0142	Additional Homestead Exemption	11/01/2012
12D-7.0143	Additional Homestead Exemption for Persons 65 and Older with Limited Household Income	06/13/2022
12D-7.015	Educational Exemption	12/03/2001
12D-7.016	Governmental Exemption	12/27/1994
12D-7.018	Fraternal and Benevolent Organizations	12/30/1999
12D-7.019	Tangible Personal Property Exemption	11/01/2012
12D-7.020	Exemption for Real Property Dedicated in Perpetuity for Conservation	09/19/2017
Chapter 12D-11 Budgets		
12D-11.001	Submission of Budgets	10/12/1976
12D-11.004	Approval of Tax Collectors' Budgets	04/29/1982
12D-11.005	Approval of Property Appraisers' Budgets	04/29/1982
12D-11.006	Budget Amendments and Budget Transfers - Collectors	04/29/1982
12D-11.007	Budget Amendments and Budget Transfers - Property Appraisers	04/29/1982
12D-11.008	Distribution of Excess Funds - Tax Collectors	10/12/1976
12D-11.009	Distribution of Excess Funds - Property Appraisers	10/12/1976

Rule Number	Rule Title	Effective Date
Chapter 12D-18 Non-Ad Valorem Assessments and Special Assessments		
12D-18.001	Scope	12/30/1997
12D-18.002	Definitions	02/21/1991
12D-18.003	Non-Ad Valorem Assessments; Method for Election to Use Section 197.3632, Florida Statutes	06/13/2022
12D-18.004	Tax Roll; Collection Services; Agreement	02/21/1991
12D-18.005	Adoption of Non-Ad Valorem Assessment Roll	06/13/2022
12D-18.006	Certification of Assessment Roll	09/19/2017
12D-18.007	Non-Ad Valorem Assessments; Uniform Tax Notice; Merger	02/21/1991
12D-18.008	Special Assessments Collected Pursuant to Other Law or Before January 1, 1990 Pursuant to Section 197.363, Florida Statutes	12/30/1997
12D-18.009	Non-Ad Valorem Assessments Imposed After January 1, 1990	02/21/1991
12D-18.010	Uniform Method for Collection and Enforcement; Incorporation of Other Provisions; Miscellaneous; Rules of Construction	02/21/1991
12D-18.012	Tax Collector Non-Ad Valorem Assessment Roll Reports	11/01/2012

Rule Number	Rule Title	Effective Date
Chapter 12E-1 Child Support Program		
12E-1.014	Federal Offset Program; Passport Denial; Secretary of the Treasury Full Collection Services	06/20/2024

Attachment H
2029-2030 Rule Review Plan
Section 120.5435, F.S., Agency Review of Rules

Rule Number	Rule Title	Effective Date
Chapter 12D-13 Tax Collectors Rules and Regulations		
12D-13.001	Definitions	04/05/2016
12D-13.002	When Taxes Are Due; Notice of Publication; Discount Payment Periods	04/05/2016
12D-13.004	Interest on Delinquent Taxes	04/05/2016
12D-13.005	Discounts and Interest on Taxes When Parcel is Subject to Value Adjustment Board Review	04/05/2016
12D-13.0055	Distribution to Taxing Authorities of Proceeds from the Sale of Seized Tangible Personal Property, the Sale or Redemption of Tax Certificates, or Tax Deed Sales	04/05/2016
12D-13.006	Procedure for the Correction of Errors by the Tax Collector; Correcting Erroneous or Incomplete Personal Property Assessments; Tax Certificate Corrections	04/05/2016
12D-13.007	Cutouts, Time for Requesting and Procedure	04/05/2016
12D-13.008	Discounts, Errors, Double Assessments, and Insolvencies Report	04/05/2016
12D-13.009	Refunds	04/05/2016
12D-13.012	Payment of Taxes Before Platting	04/05/2016
12D-13.013	Unpaid Taxes, Litigation, Sale of Tax Certificates or Issuance of Tax Warrants	04/05/2016
12D-13.014	Penalties or Interest, Collection on Roll	04/05/2016

Rule Number	Rule Title	Effective Date
12D-13.015	Posting of Tax Roll, Delivery of Tax Roll to Tax Collector and Clerk, and Destruction of Tax Rolls	04/05/2016
12D-13.016	Procedure, Property Acquired by a Governmental Unit, Payment of Taxes, Escrow Account	04/05/2016
12D-13.019	Collection of Interest or Penalties on Back Assessments	04/05/2016
12D-13.022	Installment Taxes: Filing of Applications, Preparation and Sending of Tax Notices, Delinquencies, Termination of Installment Plan	04/05/2016
12D-13.0283	Property Tax Deferral - Application; Tax Collector Responsibilities for Notification of Approval or Denial; Procedures for Taxes, Assessments, and Interest Not Deferred	04/05/2016
12D-13.0285	Property Tax Deferral - Procedures for Reporting the Current Value of All Outstanding Liens	04/05/2016
12D-13.0287	Property Tax Deferral - Appeal of Denied Tax Deferral and Imposed Penalties	04/05/2016
12D-13.029	Property Tax Deferral - Sale of Deferred Payment Tax Certificates; Collection of Delinquent Undeferred and Deferred Taxes	04/05/2016
12D-13.036	Advertisement of Property with Delinquent Taxes	04/05/2016
12D-13.037	Collection of Taxes Before Certified Roll	04/05/2016
12D-13.038	Notice of Ad Valorem Taxes and Non-Ad Valorem Assessments	04/05/2016
12D-13.040	Notice of Mortgages of Real and Personal Property Taxes	04/05/2016

Rule Number	Rule Title	Effective Date
12D-13.042	Delinquent Personal Property Taxes, Warrants, Seizure, Fees of Tax Collectors	04/05/2016
12D-13.044	Sale of Personal Property After Seizure	04/05/2016
12D-13.045	Sale of Tax Certificates for Unpaid Taxes	04/05/2016
12D-13.0455	Electronic Issuance of Tax Certificates	04/05/2016
12D-13.046	Taxation of Governmental Property Under Lease to Non-Governmental Lessee	04/05/2016
12D-13.047	Tax Certificates on Certain Homestead Property	04/05/2016
12D-13.050	Validity of Tax Certificates Sold on "Improvements Only" on Real Property Tax Rolls	04/05/2016
12D-13.055	Redemption of Property After the Clerk Receives the Tax Collector's Certification	04/05/2016
12D-13.056	Record of Tax Certificates Sold	04/05/2016
12D-13.057	Cancellation of Void Tax Certificates and Tax Deeds; Procedure	04/05/2016
12D-13.060	Application for Obtaining Tax Deed by Certificate Holder; Fees	01/08/2019
12D-13.061	Minimum Standards for Property Information Reports Made in Connection with Tax Deed Applications	01/08/2019
12D-13.062	Notices; Advertising, Mailing, Delivering and Posting of Notice of Tax Deed Sale	01/08/2019
12D-13.0625	Priority for Fee Owners of Subsurface Rights	04/15/2016
12D-13.063	Tax Deed Sale at Public Auction	01/08/2019
12D-13.066	Procedure, Tax Deed Corrections and Cancellations	04/05/2016

Rule Number	Rule Title	Effective Date
Chapter 12D-16 Administration of Forms		
12D-16.001	Administration of Forms	06/30/2020
12D-16.002	Index to Forms	06/13/2022
Chapter 12E-1 Child Support Program		
12E-1.0051	Undistributable Collections	10/24/2011
12E-1.022	Overpayment Recovery	07/08/2003