

DEPARTMENT OF REVENUE

REGULATORY PLAN

2026-2027





Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

2026-2027 REGULATORY PLAN

CERTIFICATION IN ACCORDANCE WITH 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 2026-2027 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 review of Department rules is underway according to schedule pursuant to section 120.5435, F.S.

Dated this 9th day of September 2026.

By: _____

Jim Zingale, Executive Director

By: _____

Mark Hamilton, General Counsel



2026-2027 ANNUAL REGULATORY PLAN

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 the Department's response to these requirements.

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

This section provides that the plan must also include a listing of any other law not otherwise listed pursuant to section 120.74(1)(a), F.S., for 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 the Department's response to these requirements.

Law	Intent of Rulemaking	Rule
Ch. 2025-208, L.O.F. Section 7 § 194.011(4)(b) and (5)(a)	Clarify	12D-9.020 12D-9.025 12D-16.002
Ch. 2025-208, L.O.F. Section 8 § 194.013(1)	Clarify	12D-9.013 12D-9.015
Ch. 2025-208, L.O.F. Section 10 § 194.032(2)	Clarify	12D-9.001 12D-9.014 12D-9.019 12D-9.026 12D-16.002
Ch. 2023-207, L.O.F. Section 1 § 198.26(2), F.S.	Clarify and Repeal Obsolete Rules	12-13.001 12-13.009 12-13.010 12-18.001 12-26.001 12-26.002 12-26.003 12-26.008 (DR-26N) 12-21.002

Law	Intent of Rulemaking	Rule
		12C-3.0015 12C-3.006 12C-3.008 12C-3.010
§§ 24.115(4), 61.1824(6), 61.30(1)(c), 409.2563, 409.2564(11)(a), and 409.2567, FS.	Clarify and Repeal Obsolete Rules	12E-1.011 12E-1.032 12E-1.039 12E-1.041

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. If, in a prior year, a law was identified as requiring rulemaking, but a notice of proposed rule has not yet been published, the agency must identify and again list such law, noting the applicable notice of rule development by citation to the Florida Administrative Register. If the agency has subsequently determined that rulemaking is not necessary to implement the law, the agency shall identify such law, reference the citation to the applicable notice of rule development in the Florida Administrative Register, and provide a concise written explanation of the reason why the law may be implemented without rulemaking.

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

Law	Rule	Notice of Rule Development	Explanation
Ch. 2025-208, L.O.F. Sections 8 and 10	12D-9.013 12D-9.015	Vol. 51/No. 188 6/5/2026	A notice of proposed rule is anticipated to publish on 9/30/2026.
Ch. 2025-208, L.O.F. Section 46	12A-1.108	Vol. 51/No. 148 7/31/2025	The law is clear on its face. Clarification by rule is not necessary.

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

Pursuant to s. 120.74(1)(e), F.S., *Attachment B* comprises a list of existing rules scheduled for review pursuant to s. 120.5435, F.S.; A 5-year schedule for the review of all existing rules as of July 1, 2025; and a yearly schedule indicating the year in which the Department will review each rule during the 5-year rule review.

Attachment A
Department of Revenue
2026-2027 Annual Regulatory Plan

Pursuant to section 120.74(1)(a), F.S., 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	
	Ch. 2026-16, L.O.F., Section 9 § 985.6865(3), (4), F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-37, L.O.F., Sections 1-3 § 125.0168, 166.233, 189.052, F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-39, L.O.F., Sections 2 and 29 § 207.002, F.S.	N	Y	8/4/2026	Vol. 52/No.150	9/28/2026	12A-1.007	
	Ch. 2026-41, L.O.F., Sections 1 and 2 § 561.1215, F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-45, L.O.F., Section 1 § 377.816, F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-68, L.O.F. Section 1 § 212.12(10), F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-112, L.O.F., Section 1 § 28.37(4), F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-132, L.O.F., Section 1 § 212.05(1)(j)2., F.S.	Y	Y	8/4/2026	Vol. 52/No.150	9/28/2026	12A-1.0371	

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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	
	Ch. 2026-137, L.O.F., All sections § 220.03 and 220.13, F.S.	Y	Y	8/4/2026	Vol. 52/No.150	9/28/2026	12C-1.051	
	Ch. 2026-140, L.O.F., Section 12 § 212.08(7), F.S.	Y	Y	8/4/2026	Vol. 52/No.150	9/28/2026	12A-1.053	
	Ch. 2026-162, L.O.F., All Sections § 196.041, F.S.	N	N	N/A	N/A	N/A	N/A	Remedial amendments. No rulemaking necessary.
	Ch. 2026-169, L.O.F., All Sections § 215.322, F.S.	Y	Y	7/31/2026	Vol. 52/No.148	9/28/2026	12D-16.002(50)(c)	
	Ch. 2026-179, L.O.F., Sections 5 and 6 § 196.1978(3), F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-239, L.O.F., Section 1 § 163.387(2), F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-239, L.O.F., Section 2 § 192.091(2), F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-239, L.O.F., Sections 3 and 4 § 193.155(8), F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.

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				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
	Ch. 2026-239, L.O.F., Sections 5 and 6 § 193.461(5), F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-239, L.O.F., Sections 7 and 8 § 193.4616, F.S.	N	Y	7/31/2026	Vol. 52/No.148	9/28/2026	12D-16.002(21)(a)	
	Ch. 2026-239, L.O.F., Sections 9 and 10 § 193.626, F.S.	Y	Y	7/31/2026	Vol. 52/No.148	9/28/2026	12D-16.002	
	Ch. 2026-239, L.O.F., Section 11 § 194.032(1)(a), F.S.	Y	Y	7/31/2026	Vol. 52/No.148	9/28/2026	12D-16.002(24)(a)	
	Ch. 2026-239, L.O.F., Section 11 § 194.032(1)(a), F.S.	Y	Y	N	N/A	11/18/2026	12D-9.005	
	Ch. 2026-239, L.O.F., Section 12 § 195.087(6), F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-239, L.O.F., Sections 13, 17, 21, 22 § 196.011, 196.151, 196.193, F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-239, L.O.F., Sections 14, 15, 16 § 196.015, 196.061, F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.

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	Ch. 2026-239, L.O.F., Sections 18 and 19 § 196.173, F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-239, L.O.F., Section 20 § 196.173, F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-239, L.O.F., Sections 23 and 24 § 200.065, F.S.	N	N	N/A	N/A	N/A	N/A	Remedial amendments. No rulemaking necessary.
	Ch. 2026-239, L.O.F., Section 25 § 201.15, F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-239, L.O.F., Section 26 § 212.04, F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-239, L.O.F., Sections 27 and 44 § 212.08(6), F.S.	Y	Y	N/A	N/A	N/A	12ER26-2	Emergency rulemaking is authorized and appropriate to implement changes to s. 212.08(6), F.S. Permanent rulemaking pending for Rule 12-26.008, F.A.C.
	Ch. 2026-239, L.O.F., Section 27 § 212.08(20), F.S.	Y	Y	8/4/2026	Vol. 52/No.150	9/28/2026	12A-1.117	
	Ch. 2026-239, L.O.F., Section 27 § 212.08(21), F.S.	Y	Y	N/A	N/A	N/A	12ER26-1	Emergency rulemaking is authorized and appropriate to implement changes to s. 212.08(21), F.S.

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	Ch. 2026-239, L.O.F., Section 28 § 212.1832(1), F.S.	N	Y	8/4/2026	Vol. 52/No.150	9/28/2026	12A-1.110	
	Ch. 2026-239, L.O.F., Sections 29 and 30 § 213.255, F.S.	Y	Y	8/4/2026	Vol. 52/No.150	9/28/2026	Ch. 12-26 12-6.030 12-6.032	
	Ch. 2026-239, L.O.F., Section 34 § 402.261(2), F.S.	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-239, L.O.F., Section 35 § 402.62(5), F.S.	N	Y	8/4/2026	Vol. 52/No.150	9/28/2026	12-29.004	
	Ch. 2026-239, L.O.F., Sections 35, 37 and 38 § 624.509(7), F.S.	Y	Y	8/4/2026	Vol. 52/No.150	9/28/2026	12B-8.003	
	Ch. 2026-239, L.O.F., Section 39 § 689.261	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking necessary.
	Ch. 2026-239, L.O.F., Section 42 § 201.21, F.S.	N	N	N/A	N/A	N/A	N/A	Extends documentary stamp tax exemption. No rulemaking necessary.
	Ch. 2026-239, L.O.F., Section 43	N	N	N/A	N/A	N/A	N/A	Hunting, fishing, and camping sales tax holiday. No rulemaking necessary.

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				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
	Ch. 2026-240, L.O.F., Sections 1-6 § 200.001, F.S.	Y	Y	7/31/2026	Vol. 52/No.148	9/28/2026	12D-17.004 12D-16.002	
	HJR 001, Section 4 Art. VII, § 4(g) and (h), Fla. Const.	Y	Y	N/A	N/A	Pending 2027 Governor & Cabinet Schedule	12D-8.00659 12D-8.0022	Requires approval by vote in the 2026 general election.
	HJR 001, Section 6 Art. VII, § 4(a), Fla. Const.	Y	Y	N/A	N/A	Pending 2027 Governor & Cabinet Schedule	12D-7.0142 12D-16.002	Requires approval by vote in the 2026 general election.
	HJR 001, Section 9 Art. VII, § 4(a), Fla. Const.	N	N	N/A	N/A	N/A	N/A	Prescribes what purposes ad valorem taxes levied by counties and municipalities may be used for. No rulemaking necessary. Requires approval by vote in the 2026 general election.

Attachment B

2025-2030 Rule Review Schedule

Pursuant to s. 120.74(1)(e), F.S., this table provides a list of existing rules scheduled for review pursuant to s. 120.5435, F.S.; A 5-year schedule for the review of all existing rules as of July 1, 2025; and a yearly schedule indicating the year in which the Department will review each rule during the 5-year rule review.

Rule Number	Rule Title	Effective Date	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
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				
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				
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				
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 Required	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			

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			
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							
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			
12-25.0112	Scope of Professional Services Rendered	03/20/1994		X			
12-25.012	General Administrative Procedures	10/30/1996		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			
Chapter 12-26 Refunds							
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			
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		
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		
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		
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		
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				
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	Discretionary Sales Surtax	06/01/2009			X		
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		
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				
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			
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			
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			
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				
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			97	168	114	0	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		
Chapter 12D-2 Assessment of the Property of Railroads, Railroad Terminal Companies, Private Car, Freight Line and Equipment Companies by							
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		
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	
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	
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			
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

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				
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-Appearance; 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				
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	

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

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
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				

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	
12D-18.009	Non-Ad Valorem Assessments Imposed After January 1, 1990	02/21/1991				X	

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			
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	06/20/2024	X				

CHILD SUPPORT PROGRAM TOTALS	15	3	2	1	2
DEPARTMENT OF REVENUE TOTALS	154	214	158	42	44