

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
<http://dor.myflorida.com/dor/opengovt/meetings.html>

MEMBERS

Governor Rick Scott
Attorney General Pam Bondi
Chief Financial Officer Jeff Atwater
Commissioner Adam H. Putnam

December 9, 2014

Contacts: Vincent Aldridge, Chief of Staff, (850) 617-8324
MaryAnn Murphy, Executive Asst. II
(850) 717-7138

9:00 A.M.
LL-03, The Capitol
Tallahassee, Florida

ITEM	SUBJECT	RECOMMENDATION
-------------	----------------	-----------------------

- | | | |
|----|---|--|
| 1. | Respectfully request adoption of and approval to file and certify with the Secretary of State under Chapter 120, Florida Statutes, the following rules: | |
|----|---|--|

Updates to Protest Procedures:

The proposed rule amendments update the intake and initial review case processing duties for written protests of audit assessments to reflect the transfer of these duties to Technical Assistance and Dispute Resolution and to remove obsolete provisions. *(Rule 12-6.003, F.A.C.)*

Delegation of Compromise Authority:

The proposed amendment increases the maximum amount of the Executive Director's authority to compromise tax and interest from \$250,000 to \$500,000 when there is doubt as to liability or doubt as to collectibility. This change is based on the law change in Section 10, Ch. 2014-40, L.O.F., that increased the amount of compromise authority that the Governor and Cabinet, as Head of the Department, may delegate to the Executive Director. *(Rule 12-13.004, F.A.C.)*

Updates to Admissions Rule:

The proposed amendment conforms the rule with a law change in Section 1, Chapter 2014-29, L.O.F., that revises the types of sporting events that qualify for an exemption from tax. *(Rule 12A-1.005, F.A.C.)*

(ATTACHMENT 1)

RECOMMEND APPROVAL

2. Respectfully request adoption of and approval to file and certify with the Secretary of State under Chapter 120, Florida Statutes rules relating to General Tax Administration. The proposed amendments reflect 2014 law changes, update forms and provide technical clarifications:

General Tax Administration: Rules 12A-1.097, 12A-19.071, 12A-19.100, 12B-5.150, 12B-8.003, 12B-8.0016, and 12C-1.051, F.A.C.

(ATTACHMENT 2)

RECOMMEND APPROVAL

ATTACHMENT 1



Executive Director
Marshall Stranburg

December 9, 2014

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Karl Rasmussen, Director of Cabinet Affairs
Megan Demartini, Deputy Director of Cabinet Affairs
Kristin Olson, Cabinet Aide

The Honorable Jeff Atwater, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Erica Atalla, Senior Cabinet Aide

The Honorable Pam Bondi, Attorney General
Attention: Kent Perez, Associate Deputy Attorney General
Rob Johnson, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs
Andrew Fay, Deputy Director of Legislative Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Marshall Stranburg, Executive Director

FROM: Vince Aldridge, Chief of Staff

SUBJECT: Requesting Adoption and Approval to File and Certify Proposed Rules –
Updates to Protest Procedures (Rule 12-6.003, F.A.C.)
Delegation of Compromise Authority (Rule 12-13.004, F.A.C.)
Updates to Admissions Rule (Rule 12A-1.005, F.A.C.)

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of

\$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting? The Department requests final adoption of the following proposed rules, and approval to file and certify them with the Secretary of State under Chapter 120, F.S.

UPDATES TO PROTEST PROCEDURES

Why is the proposed rule necessary? Effective July 1, 2013, the intake and initial review case processing duties regarding written protests of assessments issued by the Department were transferred from Compliance Support, General Tax Administration, to Technical Assistance and Dispute Resolution. This rulemaking is necessary to reflect the change to the Department's procedure. (*Rule 12-6.003, F.A.C.*)

What does the proposed rule do? The proposed rule amendments update the intake and initial review case processing duties for written protests of audit assessments to reflect the transfer of these duties to Technical Assistance and Dispute Resolution and to remove obsolete provisions.

Were comments received from external parties? No. A rule workshop was scheduled to be held on September 11, 2014, if requested in writing. No request was received and no workshop was held. On September 23, 2014, the Governor and Cabinet approved the Department's request to publish a Notice of Proposed Rule and to conduct a rule hearing. A rule hearing was scheduled for November 7, 2014, if requested. No request was received to hold the scheduled rule hearing. No comments have been received by the Department.

DELEGATION OF COMPROMISE AUTHORITY

Why is the proposed rule necessary? Section 10, Ch. 2014-40, L.O.F., increased the maximum compromise authority relating to tax liabilities that the Governor and Cabinet, as head of the Department, may delegate to the Executive Director from \$250,000 to \$500,000 when there is doubt as to liability or doubt as to collectability. (*Rule 12-13.004, F.A.C.*)

What does the proposed rule do? The proposed amendment increases the maximum amount of the Executive Director's authority to compromise tax and interest from \$250,000 to \$500,000 when there is doubt as to liability or doubt as to collectability.

Were comments received from external parties? No. A rule workshop was scheduled to be held on September 11, 2014, if requested in writing. No request was received and no workshop was held. On September 23, 2014, the Governor and Cabinet approved the Department's request to publish a Notice of Proposed Rule and to conduct a rule hearing. A rule hearing was scheduled for November 7, 2014, if requested. No request was received to hold the scheduled rule hearing. No comments have been received by the Department.

UPDATES TO ADMISSIONS RULE

Why is the proposed rule necessary? A revision to the rule is needed to address amendments made to Section 212.04(2)(a), F.S., by Section 1, Chapter 2014-29, L.O.F. (*Rule 12A-1.005, F.A.C.*)

What does the proposed rule do? The proposed rule amendment revises the types of sporting events that qualify for an exemption from tax.

Were comments received from external parties? No. A rule workshop was scheduled to be held on September 11, 2014, if requested in writing. No request was received and no workshop was held. On September 23, 2014, the Governor and Cabinet approved the Department's request to publish a Notice of Proposed Rule and to conduct a rule hearing. A rule hearing was scheduled for November 7, 2014, if requested. No request was received to hold the scheduled rule hearing. No comments have been received by the Department.

Attached are copies of:

- Summaries of the proposed rules, which include:
 - Statements of facts and circumstances justifying the rules;
 - Federal comparison statements; and
 - Summaries of the workshops and hearings
- Rule text

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-6, FLORIDA ADMINISTRATIVE CODE
INFORMAL PROTEST AND APPEAL PROCEDURE
AMENDING RULE 12-6.003

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12-6.003, F.A.C. (Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit), reflect the changes to the intake and initial review case processing procedure for written protests of assessments.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12-6.003, F.A.C. (Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit), are necessary to update the intake and initial review case processing duties for written protests of audit assessments to reflect the transfer of these duties to Technical Assistance and Dispute Resolution and to remove obsolete provisions.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 11, 2014

A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, p. 3671), to advise the public of the proposed amendments to Rule 12-6.003, F.A.C. (Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

SEPTEMBER 23, 2014

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 23, 2014, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-6.003, F.A.C. (Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit). A notice for the public hearing was published in the Florida Administrative Register on September 12, 2014 (Vol. 40, No. 178, p. 3917).

SUMMARY OF RULE HEARING

NOVEMBER 7, 2014

A Notice of Proposed Rule was published in the Florida Administrative Register on October 17, 2014 (Vol. 40, No. 203, pp. 4610 - 4611), to advise the public of the proposed changes to Rule 12-6.003, F.A.C. (Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit), and to provide that, if requested, a rule hearing would

be held on November 7, 2014. No request was received by the Department. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-6, FLORIDA ADMINISTRATIVE CODE
INFORMAL PROTEST AND APPEAL PROCEDURE
AMENDING RULE 12-6.003

12-6.003 Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit.

(1) No change.

(2)(a) No change.

(b)1. If the protest does not contain this required information, the taxpayer will be notified in writing ~~by the Refunds and Distribution Process~~ that the required information must be submitted within 15 consecutive calendar days. Within this 15 consecutive calendar day period, the taxpayer may submit a request in writing ~~to the Refunds and Distribution Process~~ at the address or fax number listed on the written notification ~~from the Process~~ for an additional 15 consecutive calendar days within which to submit this required information. Within the a 15 consecutive calendar day extension period, the taxpayer may submit a request in writing ~~to the Refunds and Distribution Process~~ at the address or fax number listed on the written notification ~~from the Process~~ for an additional 15 consecutive calendar day extension within which to submit this required information.

2. through 3. No change.

(3)(a)~~1~~. Upon receipt of a complete, timely filed written protest, ~~the Refunds and Distribution Process~~ will review the protest and initiate an attempt to resolve the issues. ~~The~~

~~Refunds and Distribution Process may require the office originating the Assessment to provide a written explanation, report, or narrative setting forth the basis for the Assessment. A copy of any explanation, report, or narrative provided by the originating office pursuant to this sub-paragraph shall be given to the taxpayer, if such document is disclosable pursuant to applicable law.~~

~~2. If a resolution is not achieved, the protest will be forwarded to Technical Assistance and Dispute Resolution.~~ Technical Assistance and Dispute Resolution will review the protest and may require the office originating the Assessment to provide a written explanation, report, or narrative setting forth the basis for the Assessment. A copy of any explanation, report, or narrative provided by the originating office pursuant to this sub-paragraph shall be given to the taxpayer, if such document is disclosable pursuant to applicable law. If requested by the taxpayer, an opportunity for submission of additional information and an oral conference will be provided. Conferences are conducted informally in Tallahassee, Florida, and no transcript of the proceedings will be made by the Department.

(b) If a protest is timely filed, Technical Assistance and Dispute Resolution will issue~~and the taxpayer and the Department are unable to resolve the disputed issues,~~ a Notice of Decision (NOD) ~~shall be issued.~~ The Assessment will become a final Assessment for purposes of Chapter 72, F.S., as of the date of issuance on the NOD, unless the taxpayer timely files a petition for reconsideration of the NOD.

(4)(a) through (b) No change.

(c) If a petition for reconsideration is timely filed, ~~and the taxpayer and the Department will issue a Notice of Reconsideration (NOR) are unable to resolve the disputed issues,~~ a Notice of Reconsideration (NOR) ~~shall be issued.~~ The Assessment will become a final Assessment for purposes of Chapter 72, F.S., as of the date of issuance on the NOR.

(5) No change.

Rulemaking Authority 72.011(2), 213.06(1), 213.21(1) FS. Law Implemented 72.011(2), 213.21(1), 213.34 FS. History—New 12-31-81, Formerly 12-6.03, Amended 7-1-88, 3-6-03,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-13, FLORIDA ADMINISTRATIVE CODE
COMPROMISE AND SETTLEMENT
AMENDING RULE 12-13.004

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-13.004, F.A.C. (Delegation of Authority to Determine Settlements or Compromises), makes the rule consistent with a change made to Section 213.21(2)(a), F.S., by Section 10, Chapter 2014-40, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 10, Chapter 2014-40, L.O.F., amended Section 213.21(2)(a), F.S., to increase the maximum compromise authority of the Department of Revenue's Executive Director from \$250,000 to \$500,000. The proposed amendment to Rule 12-13.004, F.A.C. (Delegation of Authority to Determine Settlements or Compromises), is necessary to make the rule consistent with the statutory change.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 11, 2014

A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, p. 3671), to advise the public of the proposed changes to Rule 12-13.004, F.A.C. (Delegation of Authority to Determine Settlements or Compromises), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

SEPTEMBER 23, 2014

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 23, 2014, and approved the publication of the Notice of Proposed Rule for changes to Rule 12-13.004, F.A.C. (Delegation of Authority to Determine Settlements or Compromises). A notice for the public hearing was published in the Florida Administrative Register on September 12, 2014 (Vol. 40, No. 178, p. 3917).

SUMMARY OF RULE HEARING

NOVEMBER 7, 2014

A Notice of Proposed Rule was published in the Florida Administrative Register on October 17, 2014 (Vol. 40, No. 203, p. 4612), to advise the public of the proposed changes to Rule 12-13.004, F.A.C. (Delegation of Authority to Determine Settlements or Compromises),

and to provide that, if requested, a rule hearing would be held on November 7, 2014. No request was received by the Department. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-13, FLORIDA ADMINISTRATIVE CODE
COMPROMISE AND SETTLEMENT
AMENDING RULE 12-13.004

12-13.004 Delegation of Authority to Determine Settlements or Compromises.

(1)(a) – (b) No change.

(c) In all other instances, the Executive Director is authorized to settle and compromise tax, interest, and penalty, and refund requests where the amount of tax compromised is ~~\$500,000~~ 250,000 or less. Any tax compromise of more than ~~\$500,000~~ 250,000, excepting only those cases in litigation or those cases in which a taxpayer has reasonably relied on a written determination issued by the Department, must be approved by the Governor and Cabinet, as the head of the Department.

(2) No change.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.05, 213.21 FS. History—
New 5-23-89, Amended 8-10-92, 10-24-96, 10-2-01, 10-4-04, 9-13-10, 10-29-13,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.005

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12A-1.005, F.A.C. (Admissions), makes the rule consistent with a change made to Section 212.04(2)(a), F.S., by Section 1, Chapter 2014-29, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 1, Chapter 2014-29, L.O.F., amended the list of sporting events that are statutorily exempt from sales and use tax, pursuant to Section 212.04(2)(a), F.S. The proposed amendment to Rule 12A-1.005, F.A.C. (Admissions), is necessary to make the rule consistent with the statutory change.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 11, 2014

A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, p. 3672), to advise the public of the proposed changes to Rule 12A-1.005, F.A.C. (Admissions), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

SEPTEMBER 23, 2014

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 23, 2014, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-1.005, F.A.C. (Admissions). A notice for the public hearing was published in the Florida Administrative Register on September 12, 2014 (Vol. 40, No. 178, p. 3917).

SUMMARY OF RULE HEARING

NOVEMBER 7, 2014

A Notice of Proposed Rule was published in the Florida Administrative Register on October 17, 2014 (Vol. 40, No. 203, pp. 4612 - 4613), to advise the public of the proposed changes to Rule 12A-1.005, F.A.C. (Admissions), and to provide that, if requested, a rule hearing would be held on November 7, 2014. No request was received by the Department. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.005

12A-1.005 Admissions.

(1) – (2)(c) No change.

(2)(d) Admissions to the following professional or collegiate sporting events are exempt, as provided in Sections 212.04(2)(a)~~5.4.~~ and ~~10.9.~~, F.S.

1. National Football League championship game or Pro Bowl;
2. Major League Baseball, Major League Soccer, National Basketball Association, or National Hockey League all-star game and major League Baseball Home Run Derby held before the Major League Baseball all-star games;
3. National Basketball Association all-star events produced by the National Basketball Association and held at a facility such as an arena, convention center, or municipal facility ~~Rookie Challenge, Celebrity Game, 3-Point Shooting Contest, or Slam Dunk Challenge;~~
4. Any semifinal or championship game of a national collegiate tournament or any postseason collegiate football game sanctioned by the National Collegiate Athletic Association.

(2)(e) through (6) No change.

Rulemaking Authority 212.04(4), 212.17(6), 212.18(2), 213.06(1), FS. Law Implemented 212.02(1), 212.04, 212.08(6), (7), 616.260 FS. History– Revised 10-7-68, 1-7-70, 6-16-72, Amended 7-19-72, 12-11-74, 9-28-78, 7-3-79, 12-3-81, 7-20-82, Formerly 12A-1.05, Amended

1-2-89, 12-16-91, 10-17-94, 3-20-96, 3-4-01, 10-2-01, 4-17-03, 6-28-05, 4-26-10, 1-12-11, 1-17-13,_____.

ATTACHMENT 2



Executive Director
Marshall Stranburg

December 9, 2014

MEMORANDUM

TO: The Honorable Rick Scott, Governor
Attention: Karl Rasmussen, Director of Cabinet Affairs
Megan Demartini, Deputy Director of Cabinet Affairs
Kristin Olson, Cabinet Aide

The Honorable Jeff Atwater, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Erica Atalla, Senior Cabinet Aide

The Honorable Pam Bondi, Attorney General
Attention: Kent Perez, Associate Deputy Attorney General
Rob Johnson, Director of Legislative and Cabinet Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs
Andrew Fay, Deputy Director of Legislative Affairs

The Honorable Adam Putnam, Commissioner of Agriculture and Consumer Services
Attention: Brooke McKnight, Director of Cabinet Affairs
Jessica Field, Deputy Cabinet Affairs Director

THRU: Marshall Stranburg, Executive Director

FROM: Vince Aldridge, Chief of Staff

SUBJECT: Requesting Adoption and Approval to File and Certify Proposed Rules –
2014 Annual Changes to Forms

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting? The Department requests final adoption of the following proposed rules, and approval to file and certify them with the Secretary of State under Chapter 120, F.S.

- Sales and Use Tax (*Chapter 12A-1, F.A.C.*)
- Communications Services Tax (*Chapter 12-19, F.A.C.*)
- Fuel Tax (*Chapter 12B-5, F.A.C.*)
- Insurance Premium Tax, Fees, and Surcharges (*Chapter 12B-8, F.A.C.*)
- Corporate Income Tax (*Chapter 12C-1, F.A.C.*)

Why are the proposed rules necessary?

These rule changes are necessary to bring forms into compliance with current legislation, to correct obsolete references, to update instructions to the Department's Address/Jurisdiction Database for assigning local tax jurisdictions for communications services tax and insurance premium tax, to update annual tax returns for reporting and paying taxes to the Department, and to provide technical clarifications to forms and returns.

What do the proposed rules do?

- Update forms used in the administration of sales and use tax (*Rule 12A-1.097, F.A.C.*)
- Update instructions to the Department's Address/Jurisdiction Database for assigning local communications services tax rates (*Rule 12A-19.071, F.A.C.*)
- Update tax returns to reflect local communications services tax rates (*Rule 12A-19.100, F.A.C.*)
- Update forms and tax returns used in the administration of taxes imposed on fuels and pollutants (*Rule 12B-5.150, F.A.C.*)
- Update the annual insurance premium tax returns (*Rule 12B-8.003, F.A.C.*)
- Update the instructions for the Department's Address/Jurisdiction Database used to assign premiums and policies to local tax jurisdictions (*Rule 12B-8.0016, F.A.C.*)
- Update forms used in the administration of corporate income tax (*Rule 12C-1.051, F.A.C.*)

Were comments received from external parties? Yes. A rule workshop was scheduled to be held on September 11, 2014, if requested in writing. No request was received and no workshop was held. On September 23, 2014, the Governor and Cabinet approved the Department's request to publish a Notice of Proposed Rule and to conduct a rule hearing. A rule hearing was scheduled for November 7, 2014, if requested. No request was received to hold the scheduled rule hearing. Comments were received by the Department from a member of the public on Rule 12B-5.150, F.A.C. After review of the comments, the Department revised a number of forms incorporated by reference in that rule. A Notice of Change detailing these revisions was published in the Florida Administrative Register on November 24, 2014.

Additionally, comments of a technical nature were received from the staff of the Joint Administrative Procedures Committee regarding Rules 12A-1.097, 12A-19.100, 12B-5.150, 12B-8.003, and 12C-1.051, F.A.C. Each of these comments was reviewed and revisions were made to address each concern. Details regarding these changes are contained in the attached summaries for each rule.

Attached are copies of:

- Summaries of the proposed rules, which include:
 - Statements of facts and circumstances justifying the rules;
 - Federal comparison statements; and
 - Summaries of the workshops and hearings
- Rule text

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.097

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), adopt, by reference, updates and changes to forms used by the Department in the administration of sales and use tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), are necessary to adopt, by reference, updates and changes to forms currently used by the Department to administer sales and use tax.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 11, 2014

A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, p. 3672), to advise the public of the proposed changes to Rule 12A-1.097, F.A.C. (Public Use Forms), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

SEPTEMBER 23, 2014

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 23, 2014, and approved the publication of the Notice of Proposed Rule for changes to Rule Chapter 12A-1, F.A.C. (Sales and Use Tax). A notice for the public hearing was published in the Florida Administrative Register on September 12, 2014 (Vol. 40, No. 178, p. 3917).

SUMMARY OF RULE HEARING

HELD ON NOVEMBER 7, 2014

The proposed amendments to Rule Chapter 12A-1, F.A.C. (Sales and Use Tax), were noticed for a rule hearing in the Florida Administrative Weekly on October 17, 2014 (Vol. 40, No. 203, pp. 4615-4616), to provide that, if requested in writing, a rule hearing would be held on November 7, 2014. No request was received by the Department. No written comments were received by the Department

In response to written comments received from the staff of the Joint Administrative Procedures Committee dated October 28, 2014, three changes have been made so that, when adopted:

- The Law Implemented section of Rule 12A-1.097, F.A.C., will include section 365.172(9), F.S.
- Paragraph (c) of subsection (5) of Rule 12A-1.097, F.A.C., will read:

Form Number	Title	Effective Date
(c) DR-15CON	Consolidated Summary – Sales and Use Tax Return (R. ____ 07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__02152)	____ (01/13)

- Paragraph (e) of subsection (6) of Rule 12A-1.097, F.A.C., will read:

Form Number	Title	Effective Date
(e) DR-15EZN	Instructions for DR-15EZ Sales and Use Tax Returns (R. ____ (01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__02157)	____ (01/13)

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.097

12A-1.097 Public Use Forms.

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

(a) through (b) No change.

Form Number	Title	Effective Date
(2)(a) DR-1	Florida Business Tax Application (R. ___ 10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03618)	___ (01/14)
(b) DR-1N	Instructions for Completing the Florida Business Tax Application (Form DR-1) (R. ___ 10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03631)	___ (01/14)
(c) DR-1CON	Application for Consolidated Sales and Use Tax Filing Number (R. ___ 02/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___00938)	___ (01/12)
(3)(a) through (4) No change		
(5)(a) DR-7	Consolidated Sales and Use Tax Return (R. ___ 07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___02152)	___ (01/13)
(b) DR-7N	Instructions for Consolidated Sales and Use Tax	___ (01/13)

Return (R. ___ 07/12)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___02153)

(c) DR-15CON Consolidated Summary – Sales and Use Tax Return ___ (01/13)

(R. ___ 07/12)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___02152)

(6)(a) DR-15 Sales and Use Tax Return (R. ___ 07/12) ___ (01/13)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___02154)

(b) DR-15N Instructions for DR-15 Sales and Use Tax Returns ___ (01/13)

(R. ___ 07/12)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___02155)

(c) No change.

(d) DR-15EZ Sales and Use Tax Return (R. ___ 07/12) ___ (01/13)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___02156)

(e) DR-15EZN Instructions for DR-15EZ Sales and Use Tax Returns ___ (01/13)

(R. ___ (01/13))

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___02157)

(f) through (k) No change.

(7)(a) DR-16A Application for Self-Accrual Authority/Direct Pay Permit ___ (06/03)

(R. ___ ~~N.~~ 01/03)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)

(b) No change.

(c) DR-16R Renewal Notice and Application for Sales and Use Tax ___ (06/03)

Direct Pay Permit (R. ___ ~~N.~~ 01/03)

(8) through (23) No change.

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, _____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICE TAX
AMENDING RULES 12A-19.071 AND 12A-19.100

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12A-19.071, F.A.C. (Department of Revenue Electronic Database), update the instructions for the Department's Address/Jurisdiction Database used for assigning local communications services tax, and update the internet site address for the Address/Jurisdiction Database.

The proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), adopt, by reference, changes to forms used to administer the Department's Address/Jurisdiction Database and changes to tax returns used to report the Florida communications services tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12A-19.071, F.A.C. (Department of Revenue Electronic Database), are necessary to adopt, by reference, updates to instructions for the Department's Address/Jurisdiction Database used for assigning local communications services tax, and to update the internet site address for the Address/Jurisdiction Database.

The proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), are necessary to adopt, by reference, changes to forms used to administer the Department's

Address/Jurisdiction Database and changes to tax returns used to report the Florida communications services tax.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 11, 2014

A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, pp. 3672-3673), to advise the public of the proposed changes to Rule Chapter 12A-19, F.A.C. (Communications Services Tax), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

SEPTEMBER 23, 2014

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 23, 2014, and approved the publication of the Notice of Proposed Rule for changes to Rule Chapter 12A-19, F.A.C. (Communications Services Tax). A notice for the public hearing was published in the Florida Administrative Register on September 12, 2014 (Vol. 40, No. 178, p. 3917).

SUMMARY OF RULE HEARING

HELD ON NOVEMBER 7, 2014

The proposed amendments to Rule Chapter 12A-19, F.A.C. (Communications Services Tax), were noticed for a rule hearing in the Florida Administrative Weekly on October 17, 2014 (Vol. 40, No. 203, pp. 4615-4618), to provide that, if requested in writing, a rule hearing would be held on November 7, 2014. No request was received by the Department. No written comments were received by the Department

In response to written comments received from the staff of the Joint Administrative Procedures Committee dated October 29, 2014, the Law Implemented section of Rule 12A-19.100, F.A.C., has been revised to remove the reference to subsection 202.13(2), F.S.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULE 12A-19.071

12A-19.071 Department of Revenue Electronic Database.

(1)(a) The Department maintains an electronic database that assigns service addresses to local taxing jurisdictions in a format that satisfies the requirements of Section 202.22(2)(a), F.S. The electronic database, referred to as Florida's ~~the communications services tax~~ Address/Jurisdiction Database, is maintained on the Department's website at <https://pointmatch.state.fl.us> ~~http://geotax.state.fl.us~~. An updated Address/ Jurisdiction Database is posted to the Department's website 90 days prior to adoption of the Address/Jurisdiction Database. The updated Address/Jurisdiction Database is adopted and becomes effective every January 1 or July 1. References to the effective Address/Jurisdiction Database refer to the official database that is available on the website and conclusive for purposes of communications services tax, which was adopted the previous January 1 or July 1. The effective Address/Jurisdiction Database does not include the information contained in the pending files described in paragraph (b).

(b) through (g) No change.

(2)(a) No change.

(b) Local taxing jurisdictions must submit information requesting changes to the Address/Jurisdiction Database electronically following the on-line Guide for Address Change

Requests (_____ ~~December 2013~~, hereby incorporated by reference, effective ___ 01/14).

Only local taxing jurisdictions that are registered users of the Department's electronic change submission process can access the Guide for Address Change Requests. Authorized local jurisdiction contact persons may access the login screen for registered users at <https://pointmatch.state.fl.us>. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to request authorization to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in Rule 12A-19.100, F.A.C.).

(c) through (e) No change.

(3) No change.

Rulemaking Authority 202.26(3)(b), (g) FS. Law Implemented 202.22(2), 202.23 FS. History—
New 11-14-05, Amended 12-20-07, 6-28-10, 1-20-14, _____.

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

12A-19.100 Public Use Forms.

(1)(a) The Department employs the following public-use forms and instructions in the administration of Chapter 202, F.S., Communications Services Tax, and in the administration of the Department’s electronic Address/Jurisdiction Database created pursuant to Sections 175.1015 and 185.085, F.S. These forms are hereby incorporated by reference in this rule.

(b) No change.

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

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
<u>01/15</u>	<u>January 2015-</u>	
01/14	January 2014 – <u>December 2014</u>	January 1, 2014 – <u>December 2014</u>
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012
07/11	July 2011 – December 2011	July 1, 2011 – December 31, 2011

01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011
08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009
01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008
06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005
01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004
10/04	October 2004	October 1, 2004 – October 31, 2004
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004
12/03	December 2003	December 1, 2003 – December 31, 2003

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), ~~202.13(2)~~, 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 1-20-14,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS,
POLLUTANTS, AND NATURAL GAS FUEL
AMENDING RULE 12B-5.150

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), adopt, by reference, changes to forms used by the Department in the administration of taxes imposed on fuels and pollutants.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), are necessary to adopt, by reference, changes to forms used by the Department in the administration of taxes imposed on fuels and pollutants.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 11, 2014

A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, pp. 3673), to advise the public of the proposed changes to Rule 12B-5.150, F.A.C. (Public Use Forms), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

SEPTEMBER 23, 2014

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 23, 2014, and approved the publication of the Notice of Proposed Rule for changes to Rule Chapter 12A-19, F.A.C. (Communications Services Tax). A notice for the public hearing was published in the Florida Administrative Register on September 12, 2014 (Vol. 40, No. 178, p. 3917).

SUMMARY OF RULE HEARING

HELD ON NOVEMBER 7, 2014

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), were noticed for a rule hearing in the Florida Administrative Weekly on October 17, 2014 (Vol. 40, No. 203, pp. 4618-4620), to provide that, if requested in writing, a rule hearing would be held on November 7, 2014. No request was received by the Department. Written comments were

received by the Department requesting that the Department amend returns and instructions with respect to the timely filing of electronic returns.

The Department reviewed the requested changes and made revisions to modify materials incorporated by reference in Rule 12B-5.150, F.A.C., to remove the requirement that a taxpayer receive a confirmation that a return has been accepted by the Department for a return to be considered timely filed. The revisions also provide that a taxpayer has timely filed a return if the return is received by the Department or its agent on or before the due date for the return. The Department revised the following eight previously noticed forms and instructions, as published in the Notice of Change published in the November 24, 2014 (Vol. 40, No. 228, p. 5138), issue of the Florida Administrative Register:

Form Number	Title	Effective Date
(12) DR-182	Florida Air Carrier Fuel Tax Return (R. ___ 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03583)	___ 01/14
(19) DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return (R. ___ 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03585)	___ 01/14
(21) DR-309632N	Instructions for Filing Wholesaler/Importer Fuel Tax Return (R. ___ 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03587)	___ 01/14
(25) DR-309634N	Instructions for Filing Local Government User of Diesel Fuel Tax Return (R. ___ 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03590)	___ 01/14
(27) DR-309635N	Instructions for Filing Blender Fuel Tax Return	___ 01/14

(R. ___ 01/14)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03592)

(29) DR-309636N Instructions for Filing Terminal Operator Information ___ 01/14

Return (R. ___ 01/14)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03594)

(31) DR-309637N Instructions for Filing Petroleum Carrier Information ___ 01/14

Return (R. ___ 01/14)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03595)

(33) DR-309638N Instructions for Filing Exporter Fuel Tax Return ___ 01/14

(R. ___ 01/14)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03597)

Additionally, Subsection (23) of Rule 12B-5.150, F.A.C., which was not previously noticed for hearing, has been revised to address the same issue. As published in the Notice of Change published in the November 24, 2014 (Vol. 40, No. 228, p. 5138), issue of the Florida Administrative Register, this subsection will now read:

Form Number	Title	Effective Date
-------------	-------	----------------

(23) DR-309633N	Instructions for Filing Mass Transit System Provider Fuel	
-----------------	---	--

	Tax Return (R. ___ 01/14)	___ 01/14
--	---------------------------	-----------

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03588)

In response to written comments received from the staff of the Joint Administrative Procedures Committee dated October 29, 2014, subsection (3) of Rule 12B-5.150, F.A.C. has been revised so that, when adopted, it will read:

Form Number	Title	Effective Date
(3) DR-156	Florida Fuel or Pollutants Tax Application (R. ___ 10/13) ___ 01/14 (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03578)	

This form has also been revised in response to written comments received from the staff of the Joint Administrative Procedures Committee requesting that the definition of “blender” in Form DR-156 be revised for consistency with the statutory definition in section 206.01(30), F.S. The definition on the form has been modified to mirror the statutory definition, as requested.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS,
POLLUTANTS, AND NATURAL GAS FUEL
AMENDING RULE 12B-5.150

12B-5.150 Public Use Forms.

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

(b) No change.

Form Number	Title	Effective Date
-------------	-------	----------------

(2) No change.

(3) DR-156	Florida Fuel or Pollutants Tax Application (R. ___ 10/13) ___ 01/14 (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03578)	
------------	---	--

(4) through (11) No change.

(12) DR-182	Florida Air Carrier Fuel Tax Return (R. ___ 01/14) ___ 01/14 (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03583)	
-------------	--	--

(13) through (18) No change.

(19) DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return ___ 01/14 (R. ___ 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03585)	
-----------------	---	--

(20) No change.

(21) DR-309632N	Instructions for Filing Wholesaler/Importer Fuel Tax	___ 01/14
-----------------	--	----------------------

Return (R. ___ 01/14)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03587)

(22) No change.

(23) DR-309633N Instructions for Filing Mass Transit System Provider Fuel ___ 01/14

Tax Return (R. ___ 01/14)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03588)

(24) No change.

(25) DR-309634N Instructions for Filing Local Government User of Diesel ___ 01/14

Fuel Tax Return (R. ___ 01/14)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03590)

(26) No change.

(27) DR-309635N Instructions for Filing Blender Fuel Tax Return ___ 01/14

(R. ___ 01/14)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03592)

(28) No change.

(29) DR-309636N Instructions for Filing Terminal Operator Information ___ 01/14

Return (R. ___ 01/14)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03594)

(30) No change.

(31) DR-309637N Instructions for Filing Petroleum Carrier Information ___ 01/14

Return (R. ___ 01/14)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03595)

(32) No change.

(33) DR-309638N Instructions for Filing Exporter Fuel Tax Return ___ 01/14

(R. ___ 01/14)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03597)

(34) through (37) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law

Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History-New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES
AMENDING RULE 12B-8.0016 and 12B-8.003

SUMMARY OF PROPOSED RULES

The proposed amendment to Rule 12B-8.0016, F.A.C. (Department of Revenue Electronic Database), provides reference to the updates to instructions for the Department's Address/Jurisdiction Database used for assigning premiums and policies to local tax jurisdictions.

The proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), adopt, by reference, changes to forms used by the Department in the administration of the insurance premium taxes, fees, and surcharges.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendment to Rule 12B-8.0016, F.A.C. (Department of Revenue Electronic Database), is necessary to provide reference to the updates to instructions for the Department's Address/Jurisdiction Database used for assigning premiums and policies to local tax jurisdictions.

The proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), is necessary to adopt, by reference, changes to forms used by the Department in the administration of the insurance premium taxes, fees, and surcharges.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 11, 2014

A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, pp. 3674), to advise the public of the proposed changes to Rule Chapter 12B-8, F.A.C. (Insurance Premium Taxes, Fees and Surcharges), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

SEPTEMBER 23, 2014

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 23, 2014, and approved the publication of the Notice of Proposed Rule for changes to Rule Chapter 12B-8, F.A.C. (Insurance Premium Taxes, Fees and Surcharges). A notice for the public hearing was published in the Florida Administrative Register on September 12, 2014 (Vol. 40, No. 178, p. 3917).

SUMMARY OF RULE HEARING

HELD ON NOVEMBER 7, 2014

The proposed amendments to Rule Chapter 12B-8, F.A.C. (Insurance Premium Taxes, Fees and Surcharges), were noticed for a rule hearing in the Florida Administrative Weekly on October 17, 2014 (Vol. 40, No. 203, pp. 4620-4622), to provide that, if requested in writing, a rule hearing would be held on November 7, 2014. No request was received by the Department. No written comments were received by the Department.

In response to written comments received from the staff of the Joint Administrative Procedures Committee dated October 29, 2014, the Law Implemented section of Rule 12B-8.003, F.A.C., has been revised to remove the reference to sections 220.19 and 624.5107, F.S.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES
AMENDING RULE 12B-8.0016

12B-8.0016 Department of Revenue Electronic Database.

- (1)(a)1. The Department maintains an electronic database that is for use by insurers to assign insurance policies and premiums to local taxing jurisdictions. The electronic database, referred to as Florida's ~~the Insurance Premium Tax~~ Address/Jurisdiction Database (“database”), is maintained on the Department’s website at <https://pointmatch.state.fl.us> ~~http://geotax.state.fl.us~~. An updated database is posted to the Department’s website by November 1 of each year to be used in assigning policies and premiums to the proper local taxing jurisdictions for the insurance premium tax return due for the tax year beginning on or after the January 1 following the posting of the database; however, insurers may use the updated database when it is posted to assign policies and premiums to the proper local taxing jurisdiction for the current tax year. The database available for downloading does not include the information contained in the pending changes described in paragraph (b).
2. The database also has a single address lookup feature that permits any person to enter an address and ascertain to which local taxing jurisdiction, if any, the address is assigned.
3. Local taxing jurisdictions are provided with access codes to permit them to register as users of the database and to request changes in address assignments. Local taxing jurisdictions may register on the Department’s website at <https://pointmatch.state.fl.us> ~~http://geotax.state.fl.us~~.

4. When the Department is notified by the Division of Retirement, Department of Management Services, that a local taxing jurisdiction is to be added or deleted, the Department will update the database based upon existing database addresses within that jurisdiction. However, for the addition of special fire control districts, as defined in Section 175.032(16), F.S., whose boundaries do not follow municipal or county lines, the special fire control district must identify the addresses within its local taxing jurisdiction.

(b) and (c) No change.

(2)(a) No change.

(b) Local taxing jurisdictions must submit information requesting changes to the database electronically following the online Guide for Address Change Requests (~~December 2013~~, incorporated by reference in Rule 12A-19.071, F.A.C.). Only local taxing jurisdictions that are registered users of the Department's electronic change submission process can access the Guide for Address Change Requests. Authorized local jurisdiction contact persons may access the login screen for registered users at <https://pointmatch.state.fl.us>. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in Rule 12A-19.100, F.A.C.), with the exception of Special Fire Control Districts, which must use Form DR-350907, Local Insurance Premium Tax Special Fire Control Districts Notification of Jurisdiction Change (R. 10/13, hereby incorporated by reference, effective 1/14) (<http://www.flrules.org/Gateway/reference.asp?No=Ref-03612>).

(c) through (e) No change.

(3) through (4) No change.

Rulemaking Authority 175.1015(5), 185.085(5) FS. Law Implemented 175.1015, 185.085 FS.

History—New 12-20-07, Amended 6-28-10,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES
AMENDING RULE 12B-8.003

12B-8.003 Tax Statement; Overpayments.

(1) Tax returns and reports shall be made by insurers on forms prescribed by the Department.

These forms are hereby incorporated by reference in this rule.

(2) through (3) No change.

Form Number	Title	Effective Date
(4)(a) DR-907	Florida Insurance Premium Installment Payment (R. ___ 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03613)	___ 01/14
(b) DR-907N	Instructions for Filing Insurance Premium Installment Payment (Form DR-907) (R. ___ 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03613)	___ 01/14
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2014 2013 (R. ___ 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03614)	___ 01/14
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (R. ___ 01/14)	___ 01/14

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03615)

(6) DR-350900 2014 ~~2013~~ Insurance Premium Tax Information for ___ ~~01/13~~
Schedules XII and XIII, DR-908 (R. ___ ~~01/14~~)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03616)

Rulemaking Authority 213.06(1) FS. Law Implemented 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, ~~220.19~~, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, ~~624.5107~~, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032, FS., History–New 2-3-80, Formerly 12B-8.03, Amended 3-25-90, 3-10-91, 2-18-93, 6-16-94, 12-9-97, 3-23-98, 7-1-99, 10-15-01, 8-1-02, 5-4-03, 9-28-04, 6-28-05, 6-20-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12 1-17-13, 1-20-14,_____.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
AMENDING RULE 12C-1.051

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), adopt, by reference, changes to forms used by the Department in the administration the corporate income tax.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), are necessary to adopt, by reference, updates and changes to forms used by the Department in the administration of the corporate income tax.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

SEPTEMBER 11, 2014

A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, pp. 3674-3675), to advise the public of the

proposed changes to Rule 12C-1.051, F.A.C. (Forms), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

SUMMARY OF PUBLIC HEARING

SEPTEMBER 23, 2014

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 23, 2014, and approved the publication of the Notice of Proposed Rule for changes to Rule 12C-1.051, F.A.C. (Forms). A notice for the public hearing was published in the Florida Administrative Register on September 12, 2014 (Vol. 40, No. 178, p. 3917).

SUMMARY OF RULE HEARING

HELD ON NOVEMBER 7, 2014

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), were noticed for a rule hearing in the Florida Administrative Weekly on October 17, 2014 (Vol. 40, No. 203, pp. 4622-4624), to provide that, if requested in writing, a rule hearing would be held on November 7, 2014. No request was received by the Department. No written comments were received by the Department.

In response to written comments received from the staff of the Joint Administrative Procedures Committee dated October 29, 2014, the Law Implemented section of Rule 12C-1.051, F.A.C., has been revised to remove the reference to section 220.19, F.S.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-1, FLORIDA ADMINISTRATIVE CODE
CORPORATE INCOME TAX
AMENDING RULE 12C-1.051

12C-1.051 Forms.

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

(b) No change.

Form Number	Title	Effective Date
(2) No change.		
(3)(a) F-1065	Florida Partnership Information Return (R. ____ 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__03599)	__ 01/14
(b) F-1065N	Instructions for Preparing Form F-1065 Florida Partnership Information Return (R. ____ 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__03600)	__ 01/14
(4) F-1120A	Florida Corporate Short Form Income Tax Return (R. ____ 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__03601)	__ 01/14
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return (R. ____ 01/14)	__ 01/14

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03602)

(b) F-1120N F-1120 Instructions – Corporate Income/Franchise Tax
Return for taxable years beginning on or after
January 1, ~~2014~~ 2013 (R. ___ 01/14) ___ 01/14

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03603)

(6) F-1120ES Declaration/Installment of Florida Estimated Income/
Franchise Tax (R. ___ 01/14) ___ 01/14

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___02105)

(7) through (10) No change.

(11) F-1193T Notice of Intent to Transfer a Florida Energy Tax Credit
(R. ___ 07/12) ___ 01/13

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___02110)

(12) F-1196 Allocation for Research and Development Tax Credit
for Florida Corporate Income/Franchise Tax (R. ___ 03/14) ___ 03/14

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03779)

(13) F-2220 Underpayment of Estimated Tax on Florida Corporate
Income/Franchise Tax (R. ___ 01/14) ___ 01/14

(14) F-7004 Florida Tentative Income/Franchise Tax Return and
Application for Extension of Time to File Return

(R. ___ 01/14) ___ 01/14

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03608)

Rulemaking Authority 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.51, 1002.395(13) FS.
Law Implemented 119.071(5), 212.08(5)(p), 213.755(1), 220.11, 220.12, 220.13(1), (2), ~~220.14~~,

220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875,
220.1895, 220.1896, 220.1899, ~~220.19~~, 220.191, 220.192, 220.193, 220.194, 220.195, 220.196,
220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33,
220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801,
220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS. History–New
9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-
92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-
06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a),(b), 4-26-10(13)(a),(b), 6-28-10, 1-12-11,
6-6-11, 1-25-12, 1-17-13, 3-12-14,_____.