FLORIDA DEPARTMENT of STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

December 9, 2025

Jeremy W. Roberts
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0400

Dear Jeremy Roberts:

Your adoption package for Rules 12-24.002, .003, and .011, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 4:38 p.m. on December 9, 2025. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is January 1, 2026.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From:	Tonya Fulford
To:	RuleAdoptions
Cc:	Martha Gregory; Tammy Miller; Brinton Hevey; Jeremy Roberts; Tonya Fulford
Subject:	Department of Revenue Rules Certification - 12-24, 12-29, 12A-1, 12B-8, 12C-1
Date:	Tuesday, December 9, 2025 4:38:49 PM
Attachments:	image001.png image003.png 12-24.pdf 12-24_Final Rule Text.docx 12-29.pdf 12-29_Final Rule Text.docx 12A-1.pdf 12A-1_Final Rule Text.docx 12B-8.pdf 12B-8_Final Rule Text.docx 12C-1.pdf 12C-1_Final Rule Text.docx
Importance:	High

Good afternoon,

Attached are the rule certification packets for the following rules and the final language in word format.

- Rule 12-24.002: Definitions
- Rule 12A24.003: Requirements to File or to Pay Taxes by Electronic Means
- Rule 12-24.011: Public Use Forms
- Rule 12-29.001: Scope
- Rule 12-29.002: Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.003: Public Use Forms
- Rule 12-29.005: The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.008: Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12A-1.0015: Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats
- Rule 12A-1.097: Public Use Forms
- Rule 12A-8.003: Tax Statement; Overpayments
- Rule 12C-1.022: Returns; Filing Requirement
- Rule 12C-1.051: Forms

BEN ALBRITTON
President

DANIEL PEREZ
Speaker

THE FLORIDA LEGISLATURE
JOINT ADMINISTRATIVE PROCEDURES COMMITTEE

Senator Erin Grall, Chair
Representative Tobin Rogers "Toby" Overdorf, Vice Chair
Senator Mack Bernard
Senator LaVon Bracy Davis
Senator Don Gaetz
Senator Thomas J. "Tom" Leek
Senator Carlos Guillermo Smith
Senator Clay Yarborough
Representative William "Bill" Conerly
Representative Chad Johnson
Representative Kim Kendall
Representative Leonard Spencer
Representative Debra Tendrich
Representative Meg Weinberger

KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400
Telephone (850) 488-9110
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www.japc.state.fl.us
japc@leg.state.fl.us

CERTIFICATION

Department: Department of Revenue
Agency:
Rule No(s): 12-24.002, .003, .011
File Control No: 196945

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

☒ There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or

☐ The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or

☐ The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 12/2/2025

This certification expires after: 12/9/2025

Certifying Attorney: Jamie Jackson

NOTE:

☒ *The above certified rules include materials incorporated by reference.*

☐ *The above certified rules do not include materials incorporated by reference.*

Form Updated 12/9/2021

Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 9, 2025

Alexandra Leijon
Administrative Code and Register Director
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Leijon:

The following Department of Revenue Rules are presented for certification:

12-24.002, F.A.C., Definitions
12-24.003, F.A.C., Requirements to File or to Pay Taxes by Electronic Means
12-24.011, F.A.C., Public Use Forms

The following persons may be contacted regarding this rule certification:

Martha Gregory	717-6041	martha.gregory@floridarevenue.com
Brinton Hevey	717-7754	brinton.hevey@floridarevenue.com

Florida Department of Revenue
2450 Shumard Oak Blvd.
Bldg. One, Room 1-2600
Tallahassee, Florida 32399-0100

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE

ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

[X] (1) That all statutory rulemaking requirements of Chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

[X] (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and

[X] (3) All rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and

[X] (a) Are filed not more than 90 days after the notice; or

[ ] (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

[ ] (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

[ ] (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

[ ] (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

[ ] (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

[ ] (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

[ ] (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

[ ] (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12-24.002 12-24.003 12-24.011

Under the provision of Section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date: January 1, 2026
(month) (day) (year)

Signature, Person Authorized to Certify Rules

General Counsel
Title

4
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE

DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

[X] All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

[ ] The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12-24.002 12-24.003 12-24.011

Signature of Agency Head

Executive Director

Title

Form: DS-FCR-6
Rule 1-1.010(3)(f), F.A.C.; effective 10-17

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE

PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY

ELECTRONIC MEANS; TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS

AMENDING RULES 12-24.002, 12-24.003 AND 12-24.011

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12-24.002, F.A.C. (Definitions), remove the aviation fuel tax types and updates the title of the prepaid wireless fee.

The proposed amendments to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), provide the requirements for electronic payment and filing of returns for consolidated sales and use tax and consolidated prepaid wireless fee, clarify that fuel dealers must pay taxes and file fuel tax returns as provided in Rule 12B-5.600, F.A.C., and clarify taxpayers who initially meet requirements to pay tax or to file tax returns by electronic means will be notified at their last known address.

The proposed amendment to Rule 12-24.011, F.A.C. (Public Use Forms), incorporates, by reference form DR-600 used by taxpayers to enroll in the Department's eServices and update the information on how to obtain copies of forms from the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

Part III, Aviation Fuel, Chapter 206, F.S., is repealed by section 27, Ch. 2025-208, L.O.F., effective January 1, 2026, repealing the tax on aviation fuel.

The proposed amendments to Rule 12-24.002, F.A.C. (Definitions), are necessary to reflect the repeal of the tax and to reflect the updated title of the prepaid wireless fee.

The proposed amendments to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), are necessary to reflect the repeal of the tax on aviation fuel, to clarify the electronic filing requirements for consolidated sales and use tax and the prepaid wireless fee return, clarify the filing requirements for fuel tax dealers, and clarify how the Department will notify taxpayers who initially meet requirements to pay tax or to file tax returns by electronic means.

The proposed amendments to Rule 12-24.011, F.A.C. (Public Use Forms), are necessary to certify the application used to enroll in the Department's eServices and update the information on how to obtain copies of forms from the Department.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, p. 2825), to advise the public of the draft changes to Rules 12-24.002, 12-24.003, and 12-24.011, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 30, 2025

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 30, 2025, and approved the publication of the Notice of Proposed Rule for Rules 12-24.002, 12-24.003 and 12-24.011, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on September 23, 2025 (Vol. 51, No. 185).

SUMMARY OF RULE HEARING

NOVEMBER 4, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on October 13, 2025 (Vol. 51, No. 199, pp. 3991-3992), to advise the public of the proposed changes to Rules 12-24.002, 12-24.003 and 12-24.011, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 4, 2025. No timely request for a hearing was received by the agency, and no hearing was held. No comments were received.

12-24.002 Definitions.

For the purposes of Part I of this rule chapter, the terms and phrases used in these rules ~~shall~~ have the meanings prescribed in this section.

(1) through (19) No change.

(20) "Tax type" means a tax, surtax, surcharge, or fee that is subject to remittance of payments, and the submission of tax returns, information reports, or data, by electronic means to the Department. The tax types for which taxpayers will be required to pay amounts due <u>or</u> ~~and/or~~ submit tax returns, information reports, or data by electronic means are as follows:

(a) through (c) No change.

(d) Fuel taxes on motor fuel, diesel fuel, ~~aviation fuel,~~ and alternative fuel, including local option taxes;

(e) through (j) No change.

(k) Prepaid wireless ~~E911~~ fee;

(l) through (p) No change.

(21) through (22) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History–New 12-19-89, Amended 1-8-91, 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20, 1-1-23<u>, 1-1-26</u>.

12-24.003 Requirements to File or to Pay Taxes by Electronic Means.

(1) Any taxpayer subject to the following taxes, surtaxes, surcharges, and fees who has paid that tax, surtax, surcharge, or fee in the prior state fiscal year in an amount of $5,000 or more must pay the taxes, surtaxes, surcharges, or fees due during the succeeding calendar year by electronic means:

~~(a) Fuel taxes reported on Form DR-182 (Florida Air Carrier Fuel Tax Return, incorporated by reference in Rule 12B-5.150, F.A.C.);~~

(b) through (c) renumbered (a) through (b) No change.

(2) The following taxpayers must pay taxes, surtaxes, surcharges, and fees and file tax returns by electronic means during the succeeding calendar year when the taxpayer:

(a) Has paid any one of the following taxes, surtaxes, surcharges, or fees in the prior state fiscal year in an amount of $5,000 or more:

1. through 7. No chnge.

8. Prepaid wireless ~~E911~~ fees in the aggregate amount of $5,000 or more for all business locations.

~~(b) Files a consolidated sales and use tax return (Forms DR-15CON and DR-7, incorporated by reference in Rule 12A-1.097, F.A.C.).~~

~~(c) Files a consolidated prepaid wireless E911 fee return.~~

~~(d) Files tax returns to report information for tracking movements of petroleum products on Form DR-309631 (Terminal Supplier Fuel Tax Return), Form DR-309632 (Wholesaler/Importer Fuel Tax Return), or Form DR-309635 (Blender/Retailer of Alternative Fuel Tax Return). Forms DR-309631, DR-309632, and DR-309635 are incorporated by reference in Rule 12B-5.150, F.A.C.~~

(b)~~(e)~~ No change.

(3) The following taxpayers must pay taxes, surtaxes, surcharges, and fees and file tax returns by electronic means when the taxpayer:

(a) Files a consolidated sales and use tax return (forms DR-15CON and DR-7, incorporated by reference in Rule 12A-1.097, F.A.C.).

(b) Files a consolidated prepaid wireless fee return.

(4)~~(3)~~ The following dealers must timely file Florida sales and use tax returns and remit sales tax and discretionary sales surtax to the Department by electronic means.

(a) A marketplace provider that is a dealer under Chapter 212, F.S.

(b) A person who is required to collect and remit sales tax on remote sales.

(5)~~(4)~~ The following taxpayers must file tax returns by electronic means:

~~(a)~~ Any licensed fuel dealer required to ~~Taxpayers who~~ report information used by the Department to track the movement of fuel ~~for tracking movements of petroleum~~ products within Florida must pay taxes and file information and tax returns by electronic means as provided in Rule 12B-5.600, F.A.C. ~~are required to file Form DR-309636 (Terminal Operator Information Return), Form DR-309637 (Petroleum Carrier Information Return), and Form DR-309638 (Exporter Fuel Tax Return) by electronic means with the Department. Forms DR-309636, DR-309637, and DR-309638 are incorporated by reference in Rule 12B-5.150, F.A.C.~~

(6)~~(b)~~ Any corporation with assets of $10 million or more and that files at least 250 federal tax returns annually with the Internal Revenue Service is required to file its federal income tax returns and its Florida corporate income tax returns using the Internal Revenue Service e-File program. Any corporation that paid $5,000 or more in corporate income~~/emergency excise~~ tax in the prior state fiscal year must file its Florida corporate income/franchise tax return using the Internal Revenue Service e-File program.

(7)~~(5)~~ No Change.

(8)~~(6)~~(a) All taxpayers required to pay taxes or fees or to ~~and/or~~ file tax returns by electronic means must participate for the entire calendar year. Taxpayers must continue to participate in subsequent calendar years until such time that the taxpayer no longer meets the electronic filing and reporting requirements of this rule for an entire state fiscal year.

(b) The Department will notify taxpayers who initially meet the requirements to participate ~~on the basis of prior state fiscal year tax payments~~ at their last address of record. Once notified of this requirement, the taxpayer must transmit by electronic means all payments and ~~and/or~~ returns for that tax type as provided in this rule.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS. History–New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 6-28-10, 2-17-15, 11-12-20, 5-23-22, 1-1-23, 1-1-26.

12-24.011 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department for the purposes of the Department's eServices and are hereby incorporated by reference in this rule.

(b) Copies of the forms may be obtained, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center or, 4)~~ writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, (800)955-8770 (Voice) and (800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) DR-600	Enrollment and Authorization for eServices ~~e-Services~~ ~~(R. 01/15)~~	01/26 ~~05/13~~

	(http://www.flrules.org/Gateway/reference.asp?No=Ref-18767 ~~05070~~)	
(3) through (5) No change.		

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History–New 6-1-09, Amended 6-28-10, 6-6-11, 5-9-13, 2-17-15, 7-28-15, 1-10-17, 1-1-24, 1-1-26.

CERTIFICATION OF MATERIALS INCORPORATED

BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12-24.011, F.A.C., have been:

[X] (1) Filed through the Department of State's e-rulemaking website at www.flrules.org.

[ ] (2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

Form Number	Form Title or Title Name
DR-600	Enrollment and Authorization for eServices

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.

Signature, Person Authorized to Certify Rules

General Counsel

Title

From: FL-Rules@dos.state.fl.us
To: Tonya Fulford
Cc: flrules@dos.state.fl.us
Subject: 12-24.011 Reference Material for Rule Adoption Approved
Date: Friday, December 5, 2025 4:44:18 PM

Dear fulfordt:
The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.
The approved material is available in the Review/Modify Agency Reference Material list (Agency Main Menu page).
Rule Number: 12-24.011
Reference Number: Ref-18767; Reference Name: DR-600: Enrollment and Authorization for eServices

Click here to log in.

Administrative Code and Register Staff
Florida Department of State