

Section I

Notice of Development of Proposed Rules and Negotiated Rulemaking

DEPARTMENT OF REVENUE

RULE NOS.: RULE TITLES:
 12-24.002 Definitions
 12-24.003 Requirements to File or to Pay Taxes by Electronic Means
 12-24.011 Public Use Forms

PURPOSE AND EFFECT: The purpose of the draft amendments to Rule 12-24.002 (Definitions), is to add the taxes on natural gas fuel tax to those required to be paid and reported by electronic means effective January 1, 2026, as provided in section 206.996, F.S., as amended by Section 23, Chapter 2024-158, L.O.F.

The purpose of the draft amendments to Rule 12-24.003 (Requirements to File or to Pay Taxes by Electronic Means), is to provide that taxpayers filing a consolidated sales and use tax return or prepaid wireless fee return must pay taxes and file returns by electronic means, to provide that fuel dealers must pay taxes and file returns as provided in Rule 12B-5.600, F.A.C., and to clarify that the Department will notify taxpayers who initially meet requirements to pay tax or to file tax returns by electronic means at their last address of record. The purpose of the draft amendments to Rule 12-24.011 (Public Use Forms), F.A.C., is to update the title of Form DR-655, and to incorporate, by reference, the tax type code for the taxes on natural gas fuel used in motor vehicles beginning on January 1, 2026.

SUBJECT AREA TO BE ADDRESSED: The requirements for electronic payment and filing of returns for consolidated sales and use tax, consolidated prepaid wireless fee and fuel dealers. 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: 119.071(5), 202.30, 206.485, 206.996, 212.11(4)(f), 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: May 7, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 2503, Tallahassee, Florida. (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD).

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the

agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at floridarevenue.com/rules.

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