



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

January 5, 2026

Martha Gregory, Esq.  
Assistant General Counsel  
Department of Revenue  
2450 Shumard Oaks Blvd.  
Tallahassee, FL 32399

Dear Martha Gregory:

Your adoption package for Rule 12-26.008, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 2:08 p.m. on January 5, 2026. 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 25, 2026.

Sincerely,

Alexandra Leijon  
Administrative Code and Register Director

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**From:** [Tonya Fulford](#)  
**To:** [RuleAdoptions](#)  
**Cc:** [Martha Gregory](#); [Tammy Miller](#); [Brinton Hevey](#); [Jeremy Roberts](#)  
**Subject:** Department of Revenue Rule Certification - 12-26, 12A-19, and 12B-5  
**Date:** Monday, January 5, 2026 2:08:12 PM  
**Attachments:** [image001.png](#)  
[image002.png](#)  
[12-26.pdf](#)  
[12-26.008 Rule Text in Word.doc](#)  
[12A-19.pdf](#)  
[12A-19.100 Rule Text in Word.doc](#)  
[12B-5 Rule Text in Word.doc](#)  
[12B-5.pdf](#)  
**Importance:** High

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EMAIL RECEIVED FROM EXTERNAL  
SOURCE

The attachments/links in this message have been scanned by Proofpoint.

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Good afternoon,

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

- Rule 12-26.008, F.A.C., Public Use Forms
- Rule 12A-19.100, F.A.C., Public Use Forms
- Rule 12B-5.020, F.A.C., Definitions; Specific Exemptions
- Rule 12B-5.030, F.A.C., Importers
- Rule 12B-5.040, F.A.C., Carriers
- Rule 12B-5.050, F.A.C., Terminal Suppliers
- Rule 12B-5.060, F.A.C., Wholesalers
- Rule 12B-5.070, F.A.C., Terminal Operators
- Rule 12B-5.080, F.A.C., Exporters
- Rule 12B-5.090, F.A.C., Local Government Users
- Rule 12B-5.100, F.A.C., Mass Transit Systems
- Rule 12B-5.110, F.A.C., Blenders
- Rule 12B-5.121, F.A.C., Temporary Licenses Issued Under a Declared Emergency
- Rule 12B-5.150, F.A.C., Public Use Forms
- Rule 12B-5.300, F.A.C., Aviation Fuel Licensees (*Repeal*)
- Rule 12B-5.375, F.A.C., Temporary Pollutant Importer License Issued Under a Declared Emergency
- Rule 12B-5.400, F.A.C., Producers and Importers of Pollutants
- Rule 12B-5.500, F.A.C., Natural Gas Fuel Retailers
- Rule 12B-5.600, F.A.C., Tracking System Reporting Requirements



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



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THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

**CERTIFICATION**

**Department:** Department of Revenue  
**Agency:**  
**Rule No(s):** 12-26.008  
**File Control No:** 196948

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: 1/5/2026

This certification expires after: 1/11/2026

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.*



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

January 5, 2026

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 Rule

Dear Ms. Leijon:

The following Department of Revenue Rule is presented for certification:

12-26.008, 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:

☒ (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

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

☒ (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

☒ (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).

12-26.008

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:

\_\_\_\_\_  
(month) (day) (year)



\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

\_\_\_\_\_  
General Counsel

\_\_\_\_\_  
Title

\_\_\_\_\_  
1

\_\_\_\_\_  
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:

☒ 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).

12-26.008

  
\_\_\_\_\_  
Signature of Agency Head  
\_\_\_\_\_  
Executive Director  
\_\_\_\_\_  
Title

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE  
REFUNDS  
AMENDING RULE 12-26.008

SUMMARY OF PROPOSED RULE

Part III, Aviation Fuel, Chapter 206, F.S., is repealed by section 27, Chapter 2025-208, L.O.F., effective January 1, 2026, repealing the tax on aviation fuel. The proposed amendments to Rule 12-26.008, F.A.C. (Public Use Forms), incorporate by reference amendments to the instructions to the general tax refund application to provide that a refund of tax paid on aviation fuel for use in an aircraft operated by the federal government applies to aviation fuel purchased prior to January 1, 2026.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12-26.008, F.A.C. (Public Use Forms), is necessary to incorporate by reference amendments to instructions to the refund application for refunds of tax paid on aviation fuel purchased prior to January 1, 2026, and used in an aircraft operated by the federal government.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Rule Development was published in the *Florida Administrative Register* on August 18, 2025 (Vol. 51, No. 160, p. 3039), to advise the public of the draft changes to Rule 12-26.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on September 2, 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 Rule 12-26.008, F.A.C., as well as approval to file and certify the rule 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. 3934-3935), to advise the public of the proposed changes to 12-26.008, 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 by the Department.

**12-26.008 Public Use Forms.**

(1) No change.

Form Number	Title	Effective Date
(2) through (6) No change.		
(7) DR-26N	Instructions – Application for Refund	<u>01/26</u>
	( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-18766">http://www.flrules.org/Gateway/reference.asp?No=Ref-18766</a> <del>10796</del> )	<u>07/19</u>
(8) through (10) No change.		

*Rulemaking Authority 212.08(5)(n)4., (o)4., (p)3.c., (v)5., 213.06(1) FS. Law Implemented 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5)(n), (o), (p), (v), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 213.37, 215.26, 220.725, 220.727, 624.5092, 681.104 FS. History—New 11-14-91, Amended 4-18-93, 10-4-01, 9-28-04, 4-16-18, 1-8-19, 7-8-19, 1-1-24, 12-29-25, \_\_\_\_.*

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 12-26.008, F.A.C., have been:

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

<u>Form Number</u>	<u>Form Title or Title Name</u>
DR-26N	Instructions – Application for Refund

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](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Tonya Fulford](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12-26.008 Reference Material for Rule Adoption Approved  
**Date:** Thursday, December 18, 2025 9:36:09 AM

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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: 12-26.008

Reference Number: Ref-18766; Reference Name: DR-26N: Instructions - Application for Refund

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State