STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE

REFUNDS

AMENDING RULES 12-26.001, 12-26.002, 12-26.003, 12-26.004, AND 12-26.008

12-26.001 Scope of Rules.

The rules set forth in this chapter shall be used by the Department of Revenue in the exercise of authority to accept and approve or deny applications for refund of moneys paid into the State Treasury as provided by Section 215.26, F.S., for taxes enumerated in Section 72.011, F.S., or any refunds specifically authorized by the provisions of the tax statutes enumerated in Section 72.011, F.S., and shall not apply to refunds of ad valorem taxes. These rules also govern the payment of interest required pursuant to Section 213.255, F.S.~~, for which a completed application for refund has been filed but the requested amount has not been refunded or credited as provided by statute.~~

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 213.06(1) FS. Law Implemented 95.091(3), 213.235, 213.255, 213.34, 213.345, 215.26 FS. History–New 11-14-91, Amended 4-2-00,___.

12-26.002 Application of Rules.

(1) No change.

(2) Under the provisions of Section 215.26(2), F.S., and Rule 69I-44.020, F.A.C., the Chief Financial Officer ~~Comptroller~~ has delegated to the Department of Revenue the authority to accept an application for refund of any tax, fee, surcharge, permit, license, or account due collected by the Department under the revenue laws of this state. Upon receipt of an application for refund, the Department shall make a determination of the refund amount due. If an application for refund is approved, in whole or in part, the Department will furnish the Chief Financial Officer ~~Comptroller~~ with a properly executed voucher authorizing payment. If an application for refund is denied, in whole or in part, the Department will notify the applicant of the basis for the action and state the reasons for denial in clear language.

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

~~(c) To receive interest pursuant to Section 213.255, F.S., on payments made under protest, the taxpayer must file a completed refund application.~~

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 213.06(1) FS. Law Implemented 95.091(3), 213.235, 213.255, 213.34, 213.345, 215.26 FS. History–New 11-14-91, Amended 4-18-93, 4-2-00,___.

12-26.003 Application for Refund.

(1) through (2) No change.

(3) Form DR-26, Application for Refund (incorporated by reference in Rule 12-26.008, F.A.C.), is the approved refund application for all taxes collected by the Department, except as follows:

(a) through (b) No change.

~~(c) ESTATE TAX. Application for all refunds claimed under Chapter 198, F.S., must be made with the Department on a Florida Estate Tax Return for Residents, Nonresidents and Nonresident Aliens (form F-706, incorporated by reference in Rule 12C-3.008, F.A.C.).~~

(d) through (f) renumbered (c) through (e). No change.

(4) Applications for refund that are not properly completed will not be considered filed for the purpose of tolling the statutory provisions of Section 215.26, F.S.~~, or for the purpose of the payment of interest under the conditions prescribed in Sections 213.235 and 213.255, F.S.~~ ~~The Department will notify the applicant of the incomplete application and the necessary actions, corrections, of information needed to complete it within 30 consecutive calendar days of receiving the incomplete application.~~ For the purposes of this rule chapter, an ~~completed~~ application is considered to be properly completed when the ~~defined as an~~ application ~~which~~ contains all of the following information:

(a) through (h) No change.

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 213.06(1), 213.255(11) FS. Law Implemented 95.091(3), ~~198.29(1),~~ 199.232(5), 202.23, 213.21, 213.235, 213.255, 213.34, 213.345, 215.26, 220.725, 624.5092, 624.511, 624.518 FS. History–New 11-14-91, Amended 4-18-93, 4-18-95, 4-2-00, 10-4-01, 9-28-04, 4-16-18, 1-1-21,___.

12-26.004 Refund Approval Process.

(1) No change.

(2)(a) The Department will notify the applicant of errors or omissions and the necessary actions and corrections of information needed within 30 consecutive calendar days of receiving the application when an application does not contain sufficient information to determine eligibility and the amount of the refund claim due. The Department will deny the application for refund when the Department does not receive the requested information or, after receiving additional information, determines that the application does not contain sufficient information.

(b) For purposes of paying interest pursuant to Section 213.255, F.S., and this rule, "receipt" of a refund application means the postmark date, the electronic submission date, or when no postmark is available, receipt by the Department.

(3) ~~(2)~~(a) If the ~~completed~~ refund application is approved and the refund paid or credited to the taxpayer's account within 90 consecutive calendar days of receipt of the ~~completed~~ application, except as provided by paragraph (c) of this subsection, the Department will notify the taxpayer and:

1. ~~Shall~~ V~~v~~oucher a request for warrant for submission to the Chief Financial Officer ~~Comptroller~~ with appropriate supporting documentation as required, or necessary, for proper audit and payment, or;

2. No change.

(b) If a refund is not paid or credited to the taxpayer's account within 90 consecutive calendar days of receipt of the ~~completed~~ application, ~~except as provided by paragraph (c) of this subsection,~~ the Department must pay interest pursuant to sections 213.235 and 213.255, F.S., starting with the 91st day following receipt of the refund application through the day that the voucher requesting a warrant for the refund amount is submitted to the Chief Financial Officer ~~Comptroller~~.

(c) Notwithstanding paragpaph (b), t~~T~~he 90 consecutive calendar day period and the requirement to pay interest on refund amounts not timely paid or credited to a taxpayer, as discussed in paragraphs (a) and (b) ~~above~~, will be tolled if:

1. through 2. No change.

~~(3)(a) For the purpose of implementing the 90 consecutive calendar day interest provision required pursuant to section 213.255, F.S., and this rule, an application will be considered complete when all information or corrections requested from the applicant are received by the Department, based on the postmark date, fax date, email submission date, or date of hand-delivery of such requested information.~~

(d) ~~(b)~~ The 90 consecutive calendar day period will not expire on a Saturday, Sunday or legal holiday. The term "legal holiday" means ~~shall mean~~ a holiday observed by federal or state agencies as a legal holiday pursuant to chapter 683, F.S., and section 7503 of the Internal Revenue Code of 1986, as amended. If the 90 consecutive calendar day period ends on a Saturday, Sunday or legal holiday, such period will not expire until the next successive day that is not a Saturday, Sunday, or legal holiday.

~~(4) The following example is intended to help taxpayers understand how this interest rate provision applies. The Department receives a completed application for refund on 2/05/2000. The Department pays the refund on 8/01/2000. Assuming an interest rate of 8 percent for the 1/01/2000 through 6/30/2000 period, and an interest rate of 9 percent for the 7/01/2000 through 12/31/2000 period, interest would be calculated as follows [NOTE: Interest does not start to accrue until the 91st day after the Department receiveds the completed application for refund, which is 5/06/2000]:~~

		~~NUMBER~~	~~DAYS IN~~		~~TOTAL~~
~~PERIOD~~	~~TAX DUE~~	~~OF DAYS~~	~~YEAR~~	~~RATE~~	~~INTEREST DUE~~
~~5/06/00-6/30/00~~	~~$1,000~~	~~56~~	~~366~~	~~8% per year~~	~~$12.24~~
~~7/01/00-8/01/00~~	~~$1,000~~	~~32~~	~~366~~	~~9% per year~~	~~$7.87~~
~~Total Interest Due~~					~~$20.11~~

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 213.06(1), 213.23, 213.255(11) FS. Law Implemented 95.091(3), 213.235, 213.255, 213.34, 213.345, 213.255, 215.26 FS. History–New 11-14-91, Amended 4-2-00, 10-4-01, 4-16-18, ___.

12-26.008 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) DR-26	Application for Refund (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-10163)~~	XX/XX ~~01/19~~
(3) through (4) No change.		

(5) DR-26S	Application for Refund-Sales and Use Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-16253)~~	XX/XX ~~01/24~~
(6) No change.		
(7) DR-26N	Instructions – Application for Refund (http://flrules.org/Gateway/reference.asp?No=Ref-XXXXX) ~~(http://flrules.org/Gateway/reference.asp?No=Ref-18766)~~	XX/XX ~~01/26~~
(8) DR-26SN	Instructions – Application for Refund Sales and Use Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX) ~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-16251)~~	XX/XX ~~01/24~~
(9) through (10) No change.		
(11) DR-26PW	Refund of Sales Tax Paid on Tangible Personal Property Incorporated into Public Works (State Universities and Florida College System Institutions) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	XX/XX

PROPOSED EFFECTIVE DATE: January 1, 2027

Rulemaking Authority 212.08(5)(n)4., (o)4., (p)3.c., (v)5., 212.12(6)(c)3., 213.06(1), 213.255(11) FS. Law Implemented 72.011, 92.525, 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), (6), 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, 1-25-26,___.