

Section I
Notice of Development of Proposed Rules
and Negotiated Rulemaking

[REDACTED]

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-26.008 Public Use Forms

PURPOSE AND EFFECT: Part V, Natural Gas Fuel, Chapter 206, F.S., as amended by section 23, Chapter 2024-158, L.O.F., imposes fuel taxes on natural gas fuel for use in a motor vehicle beginning January 1, 2026. The purpose of the draft amendments to Rule 12-26.008 (Public Use Forms), is to incorporate by reference amendments to the general tax refund application and instructions to provide for a refund of natural gas fuel tax on overpayments or tax paid in error and the documentation to be provided to substantiate a refund claim.

SUBJECT AREA TO BE ADDRESSED: The requirements for a retailer of natural gas fuel to apply for a refund of natural gas fuel tax overpaid or paid in error.

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, 206.9965, 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.

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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