

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-3, FLORIDA ADMINISTRATIVE CODE
GENERAL; PROCEDURE
AMENDING RULES 12-3.0012, 12-3.0015 AND 12-3.0017

12-3.0012 Definitions. The following terms apply to the Department's administration of the programs delegated to it by statute. These terms shall have the meaning given to them in this section, except where the context clearly indicates a different meaning.

(1) No change.

~~(2) The term "department" or "agency" means the Florida Department of Revenue, as established by Section 20.21, F.S.~~

(3) through (4) renumbered (2) through (3) No change.

Rulemaking Authority 212.12(6), 213.06(1) FS. Law Implemented 212.12(6), 213.345, 213.35 FS. History—New 4-2-00, Amended 10-1-03,_____.

12-3.0015 Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded.

(1) No change.

~~(2)(a) The interest rate applicable to tax payment deficiencies that arise for taxes due before January 1, 2000, is one percent per month, prorated daily, as provided in the applicable rules. This interest rate will apply as long as the deficiency continues.~~

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

(3)(a) The daily rate of interest computed pursuant to Section 213.235, F.S., and this rule shall use a year based on 365 days, and 366 days in a leap year.

(b) No change.

(4) No change.

~~(5) The following examples are intended to help taxpayers understand how these interest rate provisions apply:~~

~~(a) The taxpayer owed \$1,000 with his November 1999 sales and use tax return due 12/20/1999. Interest for~~

sales and use tax returns due through 12/31/1999 is at the rate of 1 percent per month (which equals a daily interest rate of .000328767), and for any portion less than a month, a daily interest factor of .000328767 is applied.

Assuming the taxpayer filed the return and paid the tax on 8/10/2000, interest would be calculated as follows:

		CALENDAR		TOTAL
PERIOD	TAX DUE	PERIOD	RATE	INTEREST DUE
12/21/99-7/20/00	\$1,000	7 months	1% per mon.	\$70.00
7/21/00-8/10/00	\$1,000	21 days	.000328767 per day	\$6.90
Total Interest Due				\$76.90

(b) The taxpayer owed \$1,000 with her February 2000 sales and use tax return due 3/20/2000. The taxpayer filed the return and paid the tax 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:

		NUMBER	DAYS IN		TOTAL
PERIOD	TAX DUE	OF DAYS	YEAR	RATE	INTEREST DUE
3/21/00-6/30/00	\$1,000	102	366	8% per year	\$22.29
7/01/00-8/01/00	\$1,000	32	366	9% per year	\$7.87
Total Interest Due					\$30.16

(c) The taxpayer underpaid intangible tax by \$500 on 6/30/2000. The taxpayer paid the additional tax due on 11/15/2000. Assuming an interest rate of 9 percent for the 7/01/2000 through 12/31/2000 period, interest would be calculated as follows:

		NUMBER	DAYS IN		TOTAL
PERIOD	TAX DUE	OF DAYS	YEAR	RATE	INTEREST DUE
7/01/00-11/15/00	\$500	138	366	9% per year	\$16.97

Rulemaking Authority 213.06(1) FS. Law Implemented 213.235, 213.255 FS. History—New 4-2-00, Amended 1-25-12, ____.

12-3.0017 Adoption of Materials That Contain Departmental Procedures.

(1) The following subsections of this rule describe materials and publications which contain procedures used by

the Department in performing its statutory responsibilities, and these materials and publications are hereby incorporated by reference in this rule. A copy of these materials and publications may be obtained by ~~one or more of the following methods:~~

(a) Writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112, or

~~(b) Visiting any local Department of Revenue Service Center to personally obtain a copy; or~~

~~(b)(c)~~ Calling the Department 1(850)488-6200 Forms Request Line during regular office hours at (850)488-6800, Monday through Friday (excluding holidays); or

~~(c)(d)~~ Downloading selected forms from the Department's website at floridarevenue.com/forms. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(2) through (4) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 212.12, 212.13, 213.35 FS. History—New 10-1-03, Amended 1-8-19,_____.