



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 12A-19.100, 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

AL

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

EMAIL RECEIVED FROM EXTERNAL
SOURCE

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

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

BEN ALBRITTON
President



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Representative Tobin Rogers "Toby" Overdorf, Vice Chair
Senator Mack Bernard
Senator LaVon Bracy Davis
Senator Don Gaetz
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Senator Clay Yarborough
Representative William "Bill" Conerly
Representative Chad Johnson
Representative Kim Kendall
Representative Leonard Spencer
Representative Debra Tendrich
Representative Meg Weinberger

DANIEL PEREZ
Speaker



KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400
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Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE**

CERTIFICATION

Department: Department of Revenue
Agency: Sales and Use Tax
Rule No(s): 12A-19.100
File Control No: 196976

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: 1/12/2026

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:

12A-19.100, 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).

12A-19.100

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

2

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).

12A-19.100



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULE 12A-19.100

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-19.100, F.A.C., adopt, by reference, changes to the Florida Communications Services Tax Return (Form DR-700016) and instructions to update tax rates for local jurisdictions for reporting periods beginning on or after January 1, 2026, to provide the current return applies to reporting periods during calendar year 2025, and to remove the obsolete return for reporting periods prior to 2025.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12A-19.100, F.A.C., is necessary to adopt, by reference, changes to the Florida Communications Services Tax Return (Form DR-700016) and instructions to update tax rates for local jurisdictions for reporting periods beginning January 2026, and to remove returns for reporting periods prior to January 2025. When in effect, the rule will provide the reporting period for the current tax return, January 2025–December 2025, and adopt a new Florida Communications Services Tax Return and instructions with local communications services tax rates for reporting periods beginning January 2026.

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 July 31, 2025 (Vol. 51, No. 148), to advise the public of the draft changes to Rule 12A-19.100, F.A.C., and to provide that, if requested in

writing, a rule development workshop would be held on August 14, 2025. No request has been 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 12A-19.100, 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 rule remains 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), to advise the public of the proposed changes to Rule 12A-19.100, 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.

SUMMARY OF PUBLIC MEETING

DECEMBER 9, 2025

A Notice of Public Meeting was published in the *Florida Administrative Register* on December 3, 2025 (Vol. 51, No. 233). The meeting was conducted to document changes to rates found on Form DR-700016, Florida Communications Services Tax Return, incorporated in Rule 12A-19.100, F.A.C. Notification of these changes was provided to the Department after the publication of the Notice of Proposed Rule on October 13, 2025. A Notice of Change detailing the rate changes to local rates for unincorporated areas and incorporated cities in Martin and Palm Beach counties, effective January 1, 2026, was published in the December 11, 2025 (Volume 51, Number 239) edition of the *Florida Administrative Register*.

12A-19.100 Public Use Forms.

(1)(a) The Department employs the following public-use forms and instructions in the administration of Chapter 202, F.S., Communications Services Tax, and in the administration of the Department's electronic Address/Jurisdiction Database created pursuant to Sections 175.1015 and 185.085, F.S. These forms are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by ~~one or more of the following methods~~: 1) downloading the form from the Department's website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-200, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Department's TDD at 711, 1(800)367-8331 or (850)922-1115.

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
<u>1/26</u>	<u>January 2026 -</u>	<u>January 1, 2026 –</u>
1/25	January 2025 – <u>December 2025</u>	January 1, 2025 – <u>December 31, 2025</u>
01/24	January 2024 – December 2024	January 1, 2024 – December 31, 2024

Form Number	Title	Effective Date
(3) No change.		
(4)(a) DR-700016	Florida Communications Services Tax Return (R. 01/26 <u>01/25</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18764 17779)	<u>01/26</u> 2/25
(b) DR-700016	Florida Communications Services Tax Return (R. <u>01/25</u> 01/24) (http://www.flrules.org/Gateway/reference.asp?No=Ref-17779 16350)	<u>02/25</u> 02/24
<u>(5)(a) DR-700016N</u>	<u>Instructions for Completing the Florida Communications Services Tax</u> (Form DR-700016) (R. 01/26) (http://www.flrules.org/Gateway/reference.asp?No=Ref-18765)	<u>01/26</u>
(b)(5) DR-	Instructions for Completing the Florida Communications Services Tax	02/25

700016N	(Form DR-700016) <u>(N. 01/25)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-17780)	
(6) through (13) No change.		

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 175.1015, 185.085, 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 3-25-20, 1-24-21, 8-15-21, 5-23-22, 1-16-23, 2-11-24, 2-20-25,____.

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 12A-19.100, F.A.C., have been:

☒ (1) Filed through the Department of State's e-rulemaking website at 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:

Form Number

Form Title or Title Name

DR-700016

Florida Communications Services Tax Return

DR-700016N

Instructions for Completing the Florida Communications Services Tax Return

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
To: [Tonya Fulford](#)
Cc: flrules@dos.state.fl.us
Subject: 12A-19.100 Reference Material for Rule Adoption Approved
Date: Monday, December 8, 2025 9:53:03 AM

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: 12A-19.100

Reference Number: Ref-18764; Reference Name: DR-700016: Florida Communications Services Tax Return

Reference Number: Ref-18765; Reference Name: DR-700016N: Instructions for Completing the Florida Communications Services Tax Return (DR-700016)

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State