



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

January 22, 2024

Tonya L. Fulford
Operations Review Specialist
Florida Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, FL 32399

Dear Tonya Fulford:

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 9:36 a.m. on January 22, 2024. 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 February 11, 2024.

Sincerely,

Matthew J. Hargreaves
Administrative Code and Register Director

MJH/al

From: [Tonya Fulford](#)
To: [RuleAdoptions](#)
Cc: [Martha Gregory](#); [Tammy Miller](#); [Brinton Hevey](#); [Janet Young](#)
Subject: Department of Revenue Rule Certification - 12A-1.097, 12A-1.116 and 12A-19.100
Date: Monday, January 22, 2024 9:36:13 AM
Attachments: [image001.png](#)
[image002.png](#)
[12A-1_Certification Package_2022_1-22.pdf](#)
[12A-1.097_1.116_Final Rule Text.docx](#)
[12A-19_Certification Package_2024_1-22.pdf](#)
[12A-19.100_Final Rule Text.docx](#)
Importance: High

EMAIL RECEIVED FROM EXTERNAL
SOURCE

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

Good morning,

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

12A-1.097	<i>Public Use Forms</i>
12A-1.116	<i>Florida Farm Tax Exempt Agricultural Materials Card</i>
12A-19.100	<i>Public Use Forms</i>

Please let me know if you have any questions.

Tonya L. Fulford
Operations Review Specialist
Technical Assistance
Florida Department of Revenue
(850) 717-6799
tonya.fulford@floridarevenue.com
[unsecure]

NOTIFICATION TO
RECIPIENTS: The subject
line of this email may
indicate that this email has
been sent unsecure. This is a

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Representative Tobin Rogers "Toby" Overdorf, Vice Chair
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Senator Rosalind Osgood
Senator Darryl Ervin Rouson
Representative Shane G. Abbott
Representative Jervonte "Tae" Edmonds
Representative Alina Garcia
Representative Yvonne Hayes Hinson
Representative Joel Rudman, M.D.



KENNETH J. PLANTE
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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: 192270

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: 1/19/2024

This certification expires after: 1/26/2024

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 22, 2024

Mr. Matthew J. Hargreaves, Chief
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 Mr. Hargreaves:

The following Department of Revenue rule is presented for certification:

Rule Number(s)	Rule Title(s)
12A-19.100	Public Use Forms

The following person 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
Building One, Room 2600
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0100

Sincerely,

Janet L. Young
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

6
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 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:

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 (Public Use Forms), adopt Form DR-700016, Florida Communications Services Tax Return, effective January 1, 2024, which includes a new communications services tax rates for Collier County and the unincorporated areas of Volusia County, provide the final reporting period for the current tax return, January 2023–December 2023, and remove reporting periods, service billing dates and returns for reporting periods prior to January 2023.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12A-19.100 (Public Use Forms), are necessary to adopt, by reference, changes to forms used to report the Florida Communications Services Tax Return (Form DR-700016) to update local tax rates for reporting periods beginning January 2024, to remove reporting periods and service billing dates prior to January 2023, and to remove returns for reporting periods prior to January 2023.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on October 19, 2023 (Vol. 49, No. 204, pp. 3923-3924), 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 development workshop would be held on November 2, 2023. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

DECEMBER 19, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on December 19, 2023, and approved the publication of the Notice of Proposed Rule for changes to Rule 12A-19.100, F.A.C., and the filing and certification of 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 December 8, 2023 (Vol. 49, No. 237, pp. 4520).

SUMMARY OF RULE HEARING

JANUARY 11, 2024

A Notice of Proposed Rule was published in the *Florida Administrative Register* on December 20, 2023 (Vol. 245, No. 245, pp. 4675-4677), to advise the public of the proposed change to Rule 12A-19.100, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on January 11, 2024. No request was received, and no hearing was held. No written comments were received by the Department.

Written comments of a technical nature, dated January 5, 2024, were received from the Joint Administrative Procedures Committee. In response, a Notice of Correction was published in the *Florida Administrative Register* on January 17, 2024 (Vol. 50, No. 11, p. 170), to correct the Summary of Statement of Estimated Regulatory Costs and Legislative Ratification as published in the Notice of Proposed Rule.

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

12A-19.100 Public Use Forms.

(1) No change.

(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>01/24</u>	<u>January 2024 –</u>	<u>January 1, 2024 –</u>
01/23	January 2023 – <u>December 2023</u>	January 1, 2023 – <u>December 31, 2023</u>
05/22	May 2022 – December 2022	May 1, 2022 – December 31, 2022
01/22	January 2022 – February 2022	January 1, 2022 – February 28, 2022
03/21	April 2021 – December 2021	April 2021 – December 31, 2021
01/21	January 2021 – March 2021	January 1, 2021 – March 31, 2021
01/20	January 2020 – December 2020	January 1, 2020 – December 31, 2020
01/19	January 2019 – December 2019	January 1, 2019 – December 31, 2019
01/18	January 2018 – December 2018	January 1, 2018 – December 31, 2018
01/17	January 2017 – December 2017	January 1, 2017 – December 31, 2017
07/16	July 2016 – December 2016	July 1, 2016 – December 31, 2016
01/16	January 2016 – June 2016	January 2016 – June 30, 2016
07/15	July 2015 – December 2015	July 1, 2015 – December 31, 2015
01/15	January 2015 – June 2015	January 1, 2015 – June 30, 2015
01/14	January 2014 – December 2014	January 1, 2014 – December 2014
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013

07/12	July 2012—December 2012	July 1, 2012—December 31, 2012
01/12	January 2012—June 2012	January 1, 2012—June 30, 2012
07/11	July 2011—December 2011	July 1, 2011—December 31, 2011
01/11	January 2011—June 2011	January 1, 2011—June 30, 2011
08/10	August 2010—December 2010	August 1, 2010—December 31, 2010
01/10	January 2010—July 2010	January 1, 2010—July 31, 2010
06/09	June 2009—December 2009	June 1, 2009—December 31, 2009
01/09	January 2009—May 2009	January 1, 2009—May 31, 2009
09/08	September 2008—December 2008	September 1, 2008—December 31, 2008
06/08	June 2008—August 2008	June 1, 2008—August 31, 2008
05/08	May 2008	May 1, 2008—May 31, 2008
01/08	January 2008—April 2008	January 1, 2008—April 30, 2008
09/07	September 2007—December 2007	September 1, 2007—December 31, 2007
06/07	June 2007—August 2007	June 1, 2007—August 31, 2007
02/07	February 2007—May 2007	February 1, 2007—May 31, 2007
01/07	January 2007	January 1, 2007—January 31, 2007
06/06	June 2006—December 2006	June 1, 2006—December 31, 2006
01/06	January 2006—May 2006	January 1, 2006—May 31, 2006
11/05	November 2005—December 2005	November 1, 2005—December 31, 2005
06/05	June 2005—October 2005	June 1, 2005—October 31, 2005
01/05	January 2005—May 2005	January 1, 2005—May 31, 2005
11/04	November 2004—December 2004	November 1, 2004—December 31, 2004
10/04	October 2004	October 1, 2004—October 31, 2004
06/04	June 2004—September 2004	June 1, 2004—September 30, 2004
01/04	January 2004—May 2004	January 1, 2004—May 31, 2004
12/03	December 2003	December 1, 2003—December 31, 2003
11/03	November 2003	November 1, 2003—November 30, 2003

10/03	October 2003	October 1, 2003—October 31, 2003
06/03	June 2003—September 2003	June 1, 2003—September 30, 2003
03/03	March 2003—May 2003	March 1, 2003—May 31, 2003
01/03	January 2003—February 2003	January 1, 2003—February 28, 2003
12/02	December 2002	December 1, 2002—December 31, 2002
11/02	November 2002	November 1, 2002—November 30, 2002
10/02	October 2002	October 1, 2002—October 31, 2002
01/02	January 2002—September 2002	January 1, 2002—September 30, 2002
12/01	October 2001—December 2001	October 1, 2001—December 31, 2001

Form Number	Title	Effective Date
(3) DR-700012	No change.	
(4)(a) DR-700016	Florida Communications Services Tax Return (R. 01/24) http://www.flrules.org/Gateway/reference.asp?No=Ref-16350	02/24
(b)(a) No change.		
(b) DR-700016	Florida Communications Services Tax Return (R. 05/22) http://www.flrules.org/Gateway/reference.asp?No=Ref-14236	05/22
(c) DR-700016	Florida Communications Services Tax Return (R. 01/22) http://www.flrules.org/Gateway/reference.asp?No=Ref-14237	01/22
(d) DR-700016	Florida Communications Services Tax Return (R. 03/21) http://www.flrules.org/Gateway/reference.asp?No=Ref-13415	04/21
(e) DR-700016	Florida Communications Services Tax Return (R. 01/21) http://www.flrules.org/Gateway/reference.asp?No=Ref-12525	01/21
(f) DR-700016	Florida Communications Services Tax Return (R. 01/20) http://www.flrules.org/Gateway/reference.asp?No=Ref-11480	01/20
(g) DR-700016	Florida Communications Services Tax Return (R. 01/19) http://www.flrules.org/Gateway/reference.asp?No=Ref-10176	01/19

(h) DR 700016	Florida Communications Services Tax Return (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref_08961)	01/18
(i) DR 700016	Florida Communications Services Tax Return (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref_07758)	01/17
(j) DR 700016	Florida Communications Services Tax Return (R. 07/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref_07757)	07/16
(k) DR 700016	Florida Communications Services Tax Return (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref_06316)	01/16
(l) DR 700016	Florida Communications Services Tax Return (R. 07/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref_06320)	07/15
(m) DR 700016	Florida Communications Services Tax Return (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref_04860)	01/15
(n) DR 700016	Florida Communications Services Tax Return (R. 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref_03624)	01/14
(o) DR 700016	Florida Communications Services Tax Return (R. 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref_02118)	01/13
(p) DR 700016	Florida Communications Services Tax Return (R. 07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref_02119)	01/13
(q) DR 700016	Florida Communications Services Tax Return (R. 01/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref_00822)	01/12
(r) DR 700016	Florida Communications Services Tax Return (R. 07/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref_00823)	01/12
(s) DR 700016	Florida Communications Services Tax Return (R. 01/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref_00088)	02/11
(t) DR 700016	Florida Communications Services Tax Return (R. 08/10) (http://www.flrules.org/Gateway/reference.asp?No=Ref_00087)	02/11
(u) DR 700016	Florida Communications Services Tax Return (R. 01/10)	01/10

(v) DR 700016	Florida Communications Services Tax Return (R. 06/09)	01/10
(w) DR 700016	Florida Communications Services Tax Return (R. 01/09)	01/09
(x) DR 700016	Florida Communications Services Tax Return (R. 09/08)	01/09
(y) DR 700016	Florida Communications Services Tax Return (R. 06/08)	01/09
(z) DR 700016	Florida Communications Services Tax Return (R. 05/08)	01/09
(aa) DR 700016	Florida Communications Services Tax Return (R. 01/08)	01/08
(bb) DR 700016	Florida Communications Services Tax Return (R. 09/07)	11/07
(cc) DR 700016	Florida Communications Services Tax Return (R. 06/07)	11/07
(dd) DR 700016	Florida Communications Services Tax Return (R. 02/07)	11/07
(ee) DR 700016	Florida Communications Services Tax Return (R. 01/07)	04/07
(ff) DR 700016	Florida Communications Services Tax Return (R. 06/06)	04/07
(gg) DR 700016	Florida Communications Services Tax Return (R. 01/06)	07/06
(hh) DR 700016	Florida Communications Services Tax Return (R. 11/05)	07/06
(ii) DR 700016	Florida Communications Services Tax Return (R. 06/05)	07/06
(jj) DR 700016	Florida Communications Services Tax Return (R. 1/05)	06/05
(kk) DR 700016	Florida Communications Services Tax Return (R. 11/04)	06/05
(ll) DR 700016	Florida Communications Services Tax Return (R. 10/04)	06/05
(mm) DR 700016	Florida Communications Services Tax Return (R. 06/04)	09/04
(nn) DR 700016	Florida Communications Services Tax Return (R. 1/04)	09/04
(oo) DR 700016	Florida Communications Services Tax Return (R. 12/03)	09/04
(pp) DR 700016	Florida Communications Services Tax Return (R. 11/03)	09/04
(qq) DR 700016	Florida Communications Services Tax Return (R. 10/03)	09/04
(rr) DR 700016	Florida Communications Services Tax Return (R. 06/03)	10/03
(ss) DR 700016	Florida Communications Services Tax Return (R. 03/03)	10/03
(tt) DR 700016	Florida Communications Services Tax Return (R. 01/03)	04/03
(uu) DR 700016	Florida Communications Services Tax Return (R. 12/02)	04/03
(vv) DR 700016	Florida Communications Services Tax Return (R. 11/02)	04/03

(ww) DR 700016	Florida Communications Services Tax Return (R. 10/02)	04/03
(xx) DR 700016	Florida Communications Services Tax Return (R. 01/02)	04/03
(yy) DR 700016	Florida Communications Services Tax Return (R. 12/01)	04/03
(5) 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.

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., has 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:

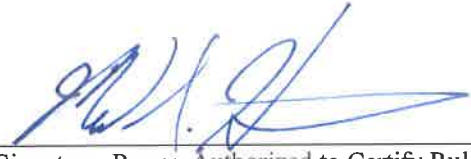
Form Number

Form Title or Title of Document

DR-700016

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: Thursday, January 18, 2024 2:51:04 PM

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-16350; Reference Name: DR-700016 - Florida Communications Services Tax Return - R. 01/24

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State