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DEPARTMENT OF REVENUE**Miscellaneous Tax**

RULE NOS.:	RULE TITLES:
12B-4.001	Payment of Tax
12B-4.002	Liability for Tax
12B-4.003	Public Use Forms
12B-4.004	Refunds
12B-4.005	Penalties and Interest
12B-4.006	Excise Tax on Documents; Construction
12B-4.007	Recordation of Documents
12B-4.011	Imposition of Tax
12B-4.012	Rate, Consideration
12B-4.013	Conveyances Subject to Tax
12B-4.014	Conveyances Not Subject to Tax
12B-4.041	Imposition of Tax
12B-4.042	Issues Subject to Tax
12B-4.043	Issues Not Subject to Tax
12B-4.051	Imposition of Tax
12B-4.052	Computation of Tax; Definitions
12B-4.053	Taxable Documents
12B-4.054	Exempt Transactions

PURPOSE AND EFFECT: The purpose of the draft amendments to Rule Chapter 12B-4, F.A.C. (Documentary Stamp Tax), is to update the rules regarding the administration

of the documentary stamp tax by clarifying current rule provisions and by removing obsolete and unnecessary rule provisions. The purpose of the draft amendments to Rules 12B-4.001, 12B-4.002, 12B-4.003, 12B-4.004, 12B-4.005, and 12B-4.007, F.A.C., and the repeal of Rule 12B-4.006, F.A.C., is to: 1) remove obsolete provisions regarding the closing out of alternate procedure stamp accounts that are no longer used by the clerks of the court; 2) clarify that the exemptions provided to the state agencies includes counties, municipalities, and political subdivisions; 3) clarify that written obligations to pay money executed by the United States or its agencies as borrowers are exempt; 4) remove obsolete provisions for obtaining copies of forms from the Department's Service Centers; 5) update and clarify requirements for filing an application for a refund of documentary stamp tax or surtax with the Department; 6) update penalty and interest provisions; 7) clarify that a clerk of court's failure to collect the tax does not relieve the parties to the document of the liability for the tax; 8) remove rule provisions that are not necessary to the administration of the tax; 9) remove obsolete provisions; and 10) remove unnecessary references to Attorney General Opinions, to case law, and to other rules. The purpose of the draft amendments to rules regarding the taxability of deeds, Rules 12B-4.011, 12B-4.012, 12B-4.013, and 12B-4.014, F.A.C., is to: 1) clarify the statutory rate of documentary stamp tax and surtax imposed in Miami-Dade County and other Florida counties; 2) clarify that documents that transfer mobile homes are only subject to the tax when the mobile home is classified as real property at the time of the transfer; 3) clarify provisions regarding the transfer of a member's interest in a mobile home park site; 4) clarify provisions for deeds that transfer an interest in real property between spouses and former spouses; 5) clarify that a technical deficiency in the nature of a scrivener's error correcting a deed is not subject to tax; 6) clarify that when the consideration under the terms of a lease is limited to future rental payments, the lease is not subject to tax; 7) provide grammatical changes; 8) remove obsolete or unnecessary provisions; and 9) remove unnecessary references to Attorney General Opinions, to case law, and to other rules. The purpose of the draft amendments to rules regarding the taxability of bonds, Rules 12B-4.041, 12B-4.042, and 12B-4.043, F.A.C., is to: 1) remove provisions that are not necessary to the administration of the tax on bonds; 2) clarify that mortgages or other evidences of indebtedness securing a bond must be recorded in Florida to be subject to tax; 3) clarify that bonds issued by religious or nonprofit organizations are subject to tax; and 4) remove unnecessary references to Attorney General Opinions. The purpose of the draft amendments to rules regarding the taxability of notes and written obligations to pay money, Rules 12B-4.051, 12B-4.052, 12B-4.053, and 12B-4.054, F.A.C., is to: 1) remove unnecessary, redundant, or

obsolete provisions regarding bankers or trade acceptances, certificates of deposit, certified checks, revolving charge accounts, conditional sales contracts, contracts containing a right to rescind, pawn tickets, purchase orders or contracts requiring cash on delivery, retain title contracts, foreign notes and international banking transactions, student loans exempt under federal law, written obligations to pay money executed by state or federal credit unions that are immune from state taxes, the tax exemption for documents executed under the provisions of Chapters 159 or 420, F.S., by industrial development authorities or the Florida Housing Finance Corporation, contracts brought into Florida for collection, documents executed outside Florida, provisions for determining the amount of a secured line of credit, the maximum and minimum tax on written obligations to pay money, and written obligations to pay money that are not signed by the obligor; 2) clarify that the assumption of a note, or a mortgage, or of both, is a promise to pay; 3) remove provisions providing that leases of tangible personal property are subject to tax; 4) provide grammatical and technical changes; and 5) remove unnecessary references to Attorney General Opinions, to case law, and to other rules.

SUBJECT AREA TO BE ADDRESSED: Draft amendments to update Rule Chapter 12B-4, F.A.C. (Documentary Stamp Tax), clarifying current provisions and removing obsolete and unnecessary provisions.

RULEMAKING AUTHORITY: 201.11(1), 213.06(1) FS.

LAW IMPLEMENTED: 95.091, 116.01, 201.01, 201.02, 201.022, 201.031, 201.07, 201.08, 201.09, 201.10, 201.11, 201.12, 201.13, 201.132, 201.133, 201.14, 201.17, 201.20, 201.21, 201.22, 201.23, 201.24, 213.21, 213.235, 213.255, 213.756, 215.26, 219.07, 517.32 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: Thursday, August 14, 2025, 1:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, 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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