

[REDACTED]

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.: RULE TITLES:

12B-5.150 Public Use Forms

12B-5.500 Natural Gas Fuel Retailers

12B-5.600 Tracking System Reporting Requirements

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 Rules 12B-5.150, F.A.C. (Public Use Forms), 12B-5.500, F.A.C., (Natural Gas Fuel Retailers), and 12B-5.600 (Tracking System Reporting Requirements), is to provide for administration of the taxes, including amendments to the application to obtain a fuel tax license, the annual license renewal application, the forms used to meet the bond requirements for retailers of natural gas fuel, the refund of taxes paid on natural gas fuel used for certain purposes, to provide new tax returns and instructions to pay the taxes and file tax returns on natural gas fuel by electronic means, and to provide the availability and instructions for consolidated filing for all locations.

SUBJECT AREA TO BE ADDRESSED: The subject of the rule workshop is the taxes on natural gas fuel placed into the tank of a motor vehicle.

RULEMAKING AUTHORITY: 206.4(1), 206.14(1), 206.485(1), 206.59(1), 206.9952(4), 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.08, 206.09, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.48, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 206.9951, 206.9952, 206.9955, 206.996, 206.9965, 206.998, 212.05, 212.0501, 212.055, 213.255, 213.755 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.

[REDACTED]