

DEPARTMENT OF REVENUE**Miscellaneous Tax**

RULE NOS.: RULE TITLES:

12B-5.020 Definitions; Specific Exemptions

12B-5.030 Importers

12B-5.040 Carriers

12B-5.050 Terminal Suppliers

12B-5.060 Wholesalers

12B-5.070 Terminal Operators

12B-5.080 Exporters

12B-5.090 Local Government Users

12B-5.100 Mass Transit Systems

12B-5.110 Blenders

12B-5.121 Temporary Licenses Issued Under a
Declared Emergency

12B-5.150 Public Use Forms

12B-5.300 Aviation Fuel Licensees

12B-5.375 Temporary Pollutant Importer License
Issued Under a Declared Emergency

12B-5.400 Producers and Importers of Pollutants

12B-5.500 Natural Gas Fuel Retailers

12B-5.600 Tracking System Reporting Requirements

PURPOSE AND EFFECT: Part III, Aviation Fuel, Chapter 206, F.S., is repealed by section 27, Chapter 2025-208, L.O.F., effective January 1, 2026, is to reflect the repeal of the tax on aviation fuel as provided in Chapter 2025-208, L.O.F. The purpose of the draft amendments to Chapter 12B-5, F.A.C., is to: (1) remove provisions for the tax on aviation fuel; (2) update the electronic fuel tax return electronic filing requirements to provide the comma delimited and flat file requirements for filing certain fuel tax returns; and (3) to remove redundant and unnecessary provisions.

SUBJECT AREA TO BE ADDRESSED: Repeal of taxes on aviation fuel sold in or brought into Florida.

RULEMAKING AUTHORITY: 206.14(1), 206.485(1), 206.59(1), 206.62(10), 206.87(1)(e)2., 206.97, 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.01, 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.03, 206.04, 206.05, 206.051, 206.52, 206.054, 206.055, 206.06, 206.08, 206.09, 206.095, 206.11, 206.404, 206.41, 206.413, 206.414, 206.416, 206.43, 206.44, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.97, 206.9815, 206.9825, 206.9826, 206.9835, 206.9855, 206.9865, 206.9875, 206.9915, 206.9925,

206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 212.0501, 213.255, 213.37, 213.755, 215.26(2) 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, 10:00 a.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.