

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-6, FLORIDA ADMINISTRATIVE CODE  
GROSS RECEIPTS TAX  
AMENDING RULES 12B-6.001, 12B-6.005, AND 12B-6.0051

12B-6.001 Scope; Definitions; Index Price.

(1) No change.

(2) No change. :

(a) through (b) No change.

~~(c) "Department" means the Florida Department of Revenue.~~

(d) through (h) renumbered (c) through (g) No change.

(3) No change.

*Rulemaking Authority 213.06(1) FS. Law Implemented 203.01, 203.012 FS. History—New 11-13-78, Amended 6-5-85, Formerly 12B-6.01, Amended 10-4-89, 1-8-90, 5-4-03, 9-18-08, 2-17-15,\_\_\_\_\_.*

12B-6.005 Payment of Tax; Reports; Public Use Forms.

(1)(a) No change.

(b) Form DR-133, Gross Receipts Tax Return (January 2023, hereby incorporated by reference, effective 01/23) (<http://www.flrules.org/Gateway/reference.asp?No=Ref-14830>), is the return to be used to report the gross receipts tax imposed on utility services. Copies of this form are available, without cost, by ~~one or more of the following methods:~~ 1) downloading selected forms from the Department's website at [floridarevenue.com/forms](http://floridarevenue.com/forms); or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center; or, 4)~~ writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(c) through (e) No change.

(2) No change.

*Rulemaking Authority 213.06(1) FS. Law Implemented 203.01, 213.37, 213.755, 215.26 FS. History—New 11-13-78, Amended 7-1-80, 8-26-81, Formerly 12B-6.05, Amended 10-4-89, 12-19-89, 5-4-03, 9-28-04, 9-18-08, 2-17-15, 1-11-16, 1-10-17, 1-1-23,\_\_\_\_\_.*

12B-6.0051 Public Service Tax Reporting Form.

(1)(a) No change.

(b) Copies of this form 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](http://floridarevenue.com/forms); or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) ~~visiting any local Department of Revenue Service Center;~~ ~~or, 4)~~ writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(2) No change.

*Rulemaking Authority 166.233(2)(a), 213.06(1) FS. Law Implemented 166.233 FS. History—New 4-5-98, Amended 5-4-03, 9-18-08, 1-11-16,\_\_\_\_\_.*