

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE
SEVERANCE TAXES, FEES, AND SURCHARGES

AMENDING RULES 12B-7.005, 12B-7.008, 12B-7.026, 12B-7.030, AND 12B-7.031

12B-7.005 Computation of Tax. The tax is levied upon the basis of the entire production in Florida ~~this state~~, including royalty interest, and the tax accrues ~~shall accrue~~ at the time of severance from the soil or water, and in its natural, unrefined, or unmanufactured condition.

(1) through (2) No change.

(3)(a) For the sulfur measurement, the tax is ~~shall be measured or~~ determined based on the long tons of sulfur produced multiplied by the tax rate for the period in which the sulfur is ~~was~~ produced.

(b) The Producer Price Index for Commodity Code 061, Industrial Chemicals, is ~~shall be~~ applied for ~~the purpose of~~ calculating the tax rate for sulfur ~~for the fiscal years beginning on or after July, 1991~~. The base rate adjustment is ~~shall be~~ calculated using the monthly average for such index for the calendar year 1989.

Rulemaking Authority 211.026(3)(e), 211.125(1), 213.06(1) FS. Law Implemented 211.02 211.025, 211.026 FS.

History—New 12-28-78, Formerly 12B-7.05, Amended 12-18-94,_____.

12B-7.008 Public Use Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the taxes imposed on the production of oil, gas, and sulfur. These forms are hereby incorporated by reference in this rule.

(b) Copies of these forms 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; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) 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) through (5) No change.

Rulemaking Authority 211.075(2), (3), 211.125(1), 213.06(1), 402.261(7)(a), 402.62(7)(b), 1002.395(12)(b),

1003.485(5)(b) FS. Law Implemented 211.02, 211.0251, 211.0252, 211.0253, 211.0254, 211.026, 211.075, 211.076, 211.125, 213.255, 213.755(1), 402.261, 402.62(5), 1002.395(5), 1003.485(3) FS. History—New 12-28-78, Formerly 12B-7.08, Amended 12-18-94, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13, 1-8-19, 5-23-22, 1-1-23, 2-20-25,_____.

12B-7.026 Public Use Forms.

(1)(a) No change.

(b) Copies of these forms 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; 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) through (3) No change.

Rulemaking Authority 211.33(1), (6), 213.06(1) FS. Law Implemented 211.30, 211.31, 211.3103, 211.3106, 211.3108, 211.33, 213.755(1) FS. History—New 12-18-94, Amended 10-4-01, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13, 1-1-23,_____.

12B-7.030 Miami-Dade County Lake Belt Mitigation Fee.

(1) through (3) No change.

(4) Persons who are required to make a return or to pay the mitigation fee imposed under Section 373.41492, F.S., and administered under the provisions of Chapter 212, F.S., and fail to do so will be subject to penalties, as provided in Section 212.12(2), F.S., and to the interest imposed on deficiencies established under Section 213.235, F.S., and Rule 12-3.0015, F.A.C. ~~Guidelines are provided in subsection (4) of Rule 12A-1.056, F.A.C.~~

Cross Reference: Rule 12A-1.056(4), F.A.C.

Rulemaking Authority 211.33(6), 213.06(1), 373.41492(4)(b) FS. Law Implemented 212.12(2), 213.235(2), 213.755(1), 373.41492 FS. History—New 10-1-03, Amended 9-28-04, 11-6-07, 7-19-18,_____.

12B-7.031 Public Use Forms.

(1)(a) The following form and instructions are used by the Department in its dealings with the public in the administration of the Miami-Dade County Lake Belt mitigation fee ~~and water treatment plant upgrade fee~~. This form and instructions are hereby incorporated by reference in this rule.

(b) Copies of this form and instructions 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; 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 213.06(1), 373.41492(4)(b) FS. Law Implemented 212.12(2), 213.235(2), 373.41492 FS.

History—New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06, 11-6-07, 1-27-09, 1-11-16, 7-19-18, 1-8-19, 1-1-23,

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