

[REDACTED]

[REDACTED]

[REDACTED]

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-8.003 Tax Statement; Overpayments

PURPOSE AND EFFECT: The purpose of the draft amendments to Rule 12-8.003, F.A.C., (Tax Statement; Overpayments), is to make annual changes to insurance premium tax returns and to add the Rural Community Investment Program Credit to the tax returns.

SUBJECT AREA TO BE ADDRESSED: Update annual forms to include new tax credit programs.

RULEMAKING AUTHORITY: 175.1015(5), 185.085(5), 213.06(1), 402.261(7)(a), 624.509(3), 624.511(1), , 624.518(1), 636.066(1) FS.

LAW IMPLEMENTED: 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.235, 213.37, 213.755, 220.183, 220.191, 252.372, 402.261, 420.50872, 440.51, 443.1216, 624.4621(7), 624.4625(4), 624.475, 624.509, 624.5091, 624.5092, 624.50921, 624.5107, 624.5108, 624.510, 624.5105, 624.51058, 624.511, 624.515, 624.518, 624.519, 624.610, 627.311(7), 627.351, 627.357(9), 628.6015, 629.401(4), 629.5011, 634.131, 634.313(2), 634.415(2), 636.066 FS., ss. 64, 66, Ch. 2025-208 LOF F.

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.

[REDACTED]

[REDACTED]