FLORIDA DEPARTMENT of STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

December 9, 2025

Jeremy W. Roberts
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0400

Dear Jeremy Roberts:

Your adoption package for Rules 12B-8.0012, .0016, and .006, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 4:20 p.m. on December 9, 2025. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is December 29, 2025.

Sincerely,

Alexandra Leijon
Administrative Code and Register Director

AL/wlh

From:	Tonya Fulford
To:	RuleAdoptions
Cc:	Martha Gregory; Tammy Miller; Brinton Hevey; Jeremy Roberts
Subject:	Department of Revenue Rules Certification - 12-3, 12-6, 12-16, 12-17, 12-18, 12-22, 12-26, 12-28, 12A-1, 12A-13, 12A-15, 12A-16, 12B-6, 12B-7, 12B-8, 12B-12, 12C-2
Date:	Tuesday, December 9, 2025 4:20:24 PM
Attachments:	image001.png image003.png 12-3.pdf 12-3_Final Rule Text.docx 12-6.pdf 12-6_Final Rule Text.docx 12-16.pdf 12-16_Final Rule Text.docx 12-17.pdf 12-17_Final Rule Text.docx 12-18.pdf 12-18_Final Rule Text.docx 12-22.pdf 12-22_Final Rule Text.docx 12-26.pdf 12-26_Final Rule Text.docx 12-28.pdf 12-28_Final Rule Text.docx 12A-1_12.25.pdf 12A-1_Final Rule Text.docx 12A-13.pdf 12A-13_Final Rule Text.docx 12A-15.pdf 12A-15_Final Rule Text.docx 12A-16.pdf 12A-16_Final Rule Text.docx 12B-6.pdf 12B-6_Final Rule Text.docx 12B-7.pdf 12B-7_Final Rule Text.docx 12B-8_12.2025.pdf 12B-8_Final Rule Text.docx 12B-12.pdf 12B-12_Final Rule Text.docx 12C-2.pdf 12C-2_Final Rule Text.docx
Importance:	High

Good afternoon,

Attached are the rule certification packets for the following rules and the final language in word format.

Rule 12-3.0012 - Definitions
Rule 12-3.0015 - Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded
Rule 12-3.0017 - Adoption of Materials That Contain Departmental Procedures
Rule 12-6.0015: Public Use Forms

BEN ALBRITTON
President

DANIEL PEREZ
Speaker

THE FLORIDA LEGISLATURE

JOINT ADMINISTRATIVE PROCEDURES COMMITTEE

Senator Erin Grall, Chair
Representative Tobin Rogers "Toby" Overdorf, Vice Chair
Senator Mack Bernard
Senator LaVon Bracy Davis
Senator Don Gaetz
Senator Thomas J. "Tom" Leek
Senator Carlos Guillermo Smith
Senator Clay Yarborough
Representative William "Bill" Conerly
Representative Chad Johnson
Representative Kim Kendall
Representative Leonard Spencer
Representative Debra Tendrich
Representative Meg Weinberger

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111 West Madison Street
Tallahassee, Florida 32399-1400
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japc@leg.state.fl.us

CERTIFICATION

Department: Department of Revenue
Agency: Miscellaneous Tax
Rule No(s): 12B-8.0012, .0016, .006
File Control No: 196932

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

☒ There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or

☐ The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or

☐ The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 12/2/2025

This certification expires after: 12/9/2025

Certifying Attorney: Jamie Jackson

NOTE:

☐ *The above certified rules include materials incorporated by reference.*

☒ *The above certified rules do not include materials incorporated by reference.*

Form Updated 12/9/2021

Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 9, 2025

Alexandra Leijon
Administrative Code and Register Director
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Leijon:

The following Department of Revenue Rules are presented for certification:

Rule 12B-8.0012, F.A.C., Insurance Policy Surcharge; Rate and Computation
Rule 12B-8.0016, F.A.C., Department of Revenue Database
Rule 12B-8.006, F.A.C., State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount

The following persons may be contacted regarding this rule certification:

Martha Gregory	717-6041	martha.gregory@floridarevenue.com
Brinton Hevey	717-7754	brinton.hevey@floridarevenue.com

Florida Department of Revenue
2450 Shumard Oak Blvd.
Bldg. One, Room 1-2600
Tallahassee, Florida 32399-0100

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE

ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

[X] (1) That all statutory rulemaking requirements of Chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

[X] (2) That there is no administrative determination under Section 120.56(2), F.S., pending on any rule covered by this certification; and

[X] (3) All rules covered by this certification are filed within the prescribed time limitations of Section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by Section 120.54(3)(a), F.S.; and

[X] (a) Are filed not more than 90 days after the notice; or

[ ] (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

[ ] (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

[ ] (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

[ ] (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

[ ] (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

[ ] (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

[ ] (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

[ ] (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12B-8.0012 12B-8.0016 12B-8.006

Under the provision of Section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date: ______________________
(month) (day) (year)

____
Signature, Person Authorized to Certify Rules

General Counsel
Title

____
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE

DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

[X] All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

[ ] The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12B-8.0012 12B-8.0016 12B-8.006

Signature of Agency Head

Executive Director

Title

Form: DS-FCR-6
Rule 1-1.010(3)(f), F.A.C.; effective 10-17

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE

INSURANCE PREMIUM TAXES, FEES, AND SURCHARGES

AMENDING RULES 12B-8.0012, 12B-8.0016 AND 12B-8.006

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12B-8.0012, F.A.C. (Insurance Policy Surcharge; Rate and Computation), remove the unnecessary recitation of sections 252.372 and 624.5092(2)(e), F.S.

The proposed amendments to Rule 12B-8.0016, F.A.C. (Department of Revenue Database), update the information on how to obtain copies of forms from the Department.

The proposed amendments to Rule 12B-8.006, F.A.C. (State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount), remove an obsolete effective date, clarify the Exhibit of Premiums and Losses is a part of the Annual Statement required to be filed with the Florida Office of Insurance Regulation, update reporting line numbers on the statement, and clarify that insurers transacting business in Florida must file an annual tax return with the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule Chapter 12B-8, F.A.C. (Insurance Premium Taxes, Fees and Surcharges) are necessary to remove obsolete and unnecessary provisions, and to provide updates to the Annual Statement filed with the Florida Office of Insurance Regulation.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

AUGUST 14, 2025

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 31, 2025 (Vol. 51, No. 148, pp. 2834-2835), to advise the public of the draft changes to Rule Chapter 12B-8, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on August 14, 2025. No written request was received by the Department. No workshop was held.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 30, 2025

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 30, 2025, and approved the publication of the Notice of Proposed Rule for Rules 12B-8.0012, 12B-8.0016 and 12B-8.006, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on September 23, 2025 (Vol. 51, No. 185).

SUMMARY OF RULE HEARING

NOVEMBER 4, 2025

A Notice of Proposed Rule was published in the *Florida Administrative Register* on October 10, 2025 (Vol. 51, No. 198, pp. 3894-3895), to advise the public of the proposed changes to Rules 12B-8.0012, 12B-8.0016 and 12B-8.006, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on November 4, 2025. No timely request for a hearing was received by the agency, and no hearing was held. No comments were received.

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE

INSURANCE PREMIUM TAXES, FEES AND SURCHARGES

AMENDING RULES 12B-8.0012, 12B-8.0016, AND 12B-8.006

12B-8.0012 Insurance Policy Surcharge; Rate and Computation.

(1) through (4) No change.

(5) For purposes of this rule, the date of issue or renewal is ~~shall be~~ the effective date of the policy.

(6) The surcharge applies to all policies issued or renewed even if they are subsequently cancelled. However, if the policy is cancelled back to the effective date, the surcharge does ~~shall~~ not apply.

(7) through (8) No change.

~~(9) The insurer is responsible for collecting the surcharge and may cancel the policy for non-payment of the surcharge.~~

(10) through (11) renumbered (9) through (10) No change.

~~(12) Penalty and interest may be compromised as provided in Section 213.21, F.S.~~

(13) through (14) renumbered (11) through (12) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 252.372, 624.5092 FS. History–New 6-16-94, Amended 6-20-06, 1-25-12,_____.

12B-8.0016 Department of Revenue Electronic Database.

(1) through (3) No change.

(4) All forms referenced in this rule 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).

Rulemaking Authority 175.1015(5), 185.085(5) FS. Law Implemented 175.1015, 185.085 FS. History–New 12-20-07, Amended 6-28-10, 1-20-14, 1-20-15, 8-15-21,______.

12B-8.006 State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount.

(1)(a)1.a. In addition to any other license or excise tax, a regulatory assessment is assessed and imposed upon every domestic, foreign, and alien insurer authorized to issue policies of fire insurance in Florida.

b. No change.

2.a. Each insurer authorized to transact insurance business in Florida is required to remit a .1 percent surcharge on all gross direct fire, allied lines, and multiperil insurance premiums written on commercial property located within Florida.

b. To calculate the surcharge to be remitted, each insurer must ~~should~~ use the premium amounts reported on the "Exhibit of Premiums and Losses," Statutory P~~p~~age 14, of the A~~a~~nnual S~~s~~tatement required to be filed with the Florida Office of Insurance Regulation. ~~The surcharge is applicable to said policies issued or renewed on or after July 1, 1992.~~ On or before March 1, each insurer authorized to transact insurance business in Florida must file an Insurance Premium Taxes and Fees ~~an annual~~ R~~r~~eturn ~~is required to be filed~~ with the Department of Revenue showing the gross amount of premiums collected for the preceding year and the amount of assessment and surcharge imposed. A final~~, and~~ payment for tax due for the year must ~~is required to~~ be made at the time the insurer ~~taxpayer~~ files the ~~his~~ annual return. No credits are ~~shall be~~ allowed against the tax imposed upon fire insurance assessments.

(b) No change.

(2) No change.

(3) For purposes of the regulatory assessment, every insurer issuing policies of insurance covering the peril of fire on properties located in Florida must ~~this State shall~~ determine the gross amount of premium applicable to the peril of fire by multiplying the premium amounts reported on the "Exhibit of Premiums and Losses," Statutory Page 14, Annual Statement, as follows:

(a) through (g) No change.

(h) Inland Marine, Line 9.1 ~~9~~ – twelve percent (12%).

(i) through (k) No change.

(4) For purposes of the surcharge, the surcharge factor of .001 should be applied to the amounts reported on the “Exhibit of Premiums and Losses,” Statutory~~,~~ P~~p~~age 14, ~~of the~~ A~~a~~nnual S~~s~~tatement, column 1 ~~2~~, Direct Premiums Written, for the following line items:

(a) through (d) No change.

(e) Commercial multiple peril, Lines 5.1 and 5.2 ~~Line 5~~.

Rulemaking Authority 213.06(1) FS. Law Implemented 624.509, 624.510, 624.511, 624.515, 624.516 FS. History–New 2-3-80, Formerly 12B-8.06, Amended 4-10-91, 2-18-93, 12-9-97, 7-31-03, 12-25-08, 1-25-12,______.