

1 FLORIDA DEPARTMENT OF REVENUE

2 RULE DEVELOPMENT WORKSHOP

3 GENERAL TAX ADMINISTRATION

4 RE: NATURAL GAS

5
6
7 DATE: May 7, 2025

8 TIME: 10:00 a.m. - 10:26 a.m.

9 PLACE: 2450 Shumard Oak Boulevard
10 Building One, Room 1221
11 Tallahassee, Florida12
13
14
15
16
17
18 Reported by:19
20 DEBORAH ALFF, RPR21 For the Record Reporting, Inc.
22 519 East Park Avenue, Suite 4
23 Tallahassee, Florida
24
25

ATTENDANCE

DEPARTMENT OF REVENUE SPEAKERS:

Brinton Hevey

Michael Tay

GUEST SPEAKERS:

Dale Calhoun

Gary Gray

ALSO PRESENT:

Tonya Fulford

P R O C E E D I N G S

MR. HEVEY: Good morning. My name is Brinton Hevey. I'm a project administrator with the Department's Office of Technical Assistance, and I will be leading today's rule development workshop.

Today is May 7, 2025, and this is a public rule development workshop held pursuant to section 120.54(3) of the Florida Statutes. I will state the proposed amendments within Rule Chapter 12-24, Payment of Taxes and Submission of Returns by Electronic Means, Rule 12-26.008, Refunds, and Rule Chapter 12B-5, Tax on Natural Gas Fuel, of the Florida Administrative Code.

A notice of rule development for the subject rules was published in the April 22, 2025 edition of the Florida Administrative Register, Volume 51, No. 78.

MR. TAY: Good morning. My name is Michael Tay. I'm the motor fuel tax coordinator with the Department's Office of Resource Management. I will be assisting with providing information and responses to questions and comments we receive.

MR. HEVEY: After I go over information regarding the workshop, a brief explanation of changes for each rule will be presented by rule

1 chapter. After each rule chapter has been
2 presented, we will open the floor for any questions
3 or comments regarding the proposed rule text and
4 forms.

5 As with other department rule workshops and
6 hearings, we do have a court reporter present to
7 record this rule development workshop.

8 Before asking a question or providing comment,
9 participants will need to state their name and whom
10 they represent. Please spell your first and last
11 name the first time you speak during a workshop.
12 The court reporter is participating remotely, so we
13 ask that meeting participants state their name each
14 time they speak.

15 We've already got -- there's a few copies of
16 12B-5 in the back, and you know where to get the
17 rules on our website if needed. So we will take
18 questions and comments after I've presented each
19 rule chapter. All comments received during the
20 workshop will be recorded by the court reporter.

21 We begin with 12-24, payments, or Chapter
22 12-24, Payment of Taxes and Submissions of Returns
23 by Electronic Means; Taxpayer Recordkeeping and
24 Retention. The rules involved are 12-24.002,
25 Definitions; 12-24.003, Requirements to File or Pay

1 Taxes by Electronic Means; and 12-24.011, Public
2 Use Forms.

3 The amendments to Rule 12-24.002 add the taxes
4 on natural gas fuel to those required to be paid
5 and reported by electronic means effective January
6 1, 2026, as provided in section 206.996 of the
7 Florida Statutes, as amended by section 23, Chapter
8 2024-158, Laws of Florida.

9 The amendments to Rule 12-24.003 provides that
10 taxpayers filing a consolidated sales and use tax
11 return or prepaid wireless fee return must pay
12 taxes and file returns by electronic means, provide
13 that fuel dealers must pay taxes and file returns
14 as provided in Rule 12B-5.600, and clarify that the
15 Department will notify taxpayers who initially meet
16 requirements to pay tax or file tax returns by
17 electronic means at their last address of record.

18 The amendments to Rule 12-24.011 update the
19 title of Form DR-655, and incorporate by reference
20 the tax type code for the taxes on natural gas fuel
21 used in motor vehicles beginning on January 1,
22 2026. We open the floor for any questions or
23 comments regarding the amendments to the rule
24 within Chapter 12-24. Go ahead.

25 MR. CALHOUN: Okay. I have one. I'm Dale

1 Calhoun, with the Florida Natural Gas Association
2 and Florida Propane Gas Association.

3 In 12B-5.5, your definition, you have natural
4 gas fuel. I was curious why you-all didn't include
5 the entire definition of natural gas fuel because
6 I'm just trying to create a clarification. Because
7 the statute says what it additionally includes,
8 which includes butane, propane gas, liquefied
9 natural gas, some of those type things that are not
10 necessarily defined in the rule. And I know some
11 people will look at the -- probably the rule and
12 not go into the inclusions. And I don't want
13 anybody to get in trouble because they didn't see
14 all of the --

15 MR. TAY: Confused by it.

16 Well, in general, again, I'm speaking from my
17 personal experiences that rules are there to
18 further define statutes, not to reiterate the
19 statutes. So if it's clearly defined in statute, I
20 don't think it's necessary for us to repeat that
21 same language in the rule. It's to clarify any
22 confusing language or to give nuance.

23 MR. CALHOUN: Okay. And I asked the question
24 because it's more confusing to me in the rule --

25 MR. TAY: Okay.

1 MR. CALHOUN: -- than what the statute is
2 because it's more ambiguous in the rule than what
3 the statute is.

4 MR. TAY: Okay. We'll take a look at it. The
5 rule development was developed by myself and Janet
6 Young, our rules coordinator, so we went together
7 and redefined this. So I'll take a look at that.
8 And if you have any other specific comments that
9 you think is particularly confusing or not clear,
10 please let me know, and we'll take a look at that
11 and see if we can further refine it, if possible.

12 MR. CALHOUN: Yeah, and it's just because it
13 just says it in natural gas fuel. You-all cut it
14 off where it says combination thereof used in a
15 motor vehicle, and then the statute goes further as
16 to what the term includes, and so that seems like a
17 further refinement.

18 MR. HEVEY: So You think we should reiterate
19 what the statute --

20 MR. CALHOUN: I would, personally, knowing the
21 industry and the people that are out there. If
22 they just saw the rule, they'd be, like, oh, this
23 only applies to liquified petroleum gas and
24 compressed natural gas, and we do have other gases
25 that are out there.

1 MR. HEVEY: And if they found that source,
2 they wouldn't likely back up to the statute?

3 MR. CALHOUN: That's correct.

4 MR. HEVEY: Okay.

5 MR. TAY: Okay.

6 MR. CALHOUN: It's an intuitive thing for
7 those folks.

8 MR. HEVEY: Understood. That's in 12B-5 so
9 I'm about to read that.

10 MR. CALHOUN: Oh, sorry. I didn't mean to
11 skip ahead.

12 MR. HEVEY: Not a worry at all. This is
13 very informal so we -- we just appreciate that
14 you're here.

15 So, anyways, moving on to, well, actually,
16 after 12B-5, we have Chapter 12-26, Refunds; Rule
17 12-26.008 which is public use forms.

18 And the amendments to Rule 12-26.008
19 incorporate by reference amendments to the general
20 tax refund application, which is Form DR-26, the
21 application for refund, and the Form DR-26N, which
22 is the instructions for the applications for
23 refund, to provide for a refund of natural gas fuel
24 tax on overpayments or tax paid in error, and the
25 documentation to be provided to substantiate the

1 claim. Any questions in particular to 12-26.008?

2 MR. CALHOUN: I don't know specifically, but I
3 have a couple of form questions throughout so --

4 MR. HEVEY: All right. That will probably be
5 under the very following one because if they're
6 specific to the fuel tax returns and --

7 MR. CALHOUN: They're all form related.

8 MR. HEVEY: Okay. Let me conclude this next
9 little section and then we'll open it up to the
10 general discussion.

11 MR. CALHOUN: Okay.

12 MR. HEVEY: So we'll conclude now with Rule
13 Chapter 12B-5: Tax on Motor Fuels, Diesel Fuels,
14 Aviation Fuels, Pollutants, and Natural Gas Fuel;
15 specifically, Rules 12B-5.150, Public Use Forms,
16 12B-5.500, Natural Gas Fuel Retailers, and
17 12B-5.600, Tracking Systems and Reporting
18 Requirement.

19 The amendments to these rules within 12B-5
20 provide for the administration of fuel taxes on
21 natural gas fuel for use in a motor vehicle
22 beginning January 1, 2026, levied by Part 5,
23 Natural Gas Fuels, Chapter 206, Florida Statute, as
24 amended by section 23, Chapter 2024.158 of the Laws
25 of Florida.

1 Specifically, the amendments to Rules
2 12B-5.150, 12B-5.500, and 12B-5.600 provide for the
3 administration of the taxes, including amendments
4 to the application to obtain a fuel tax license,
5 the annual license renewal applications, the forms
6 used to meet the bond requirements for retailers of
7 natural gas fuel, the refund of taxes paid on
8 natural gas fuel used for certain purposes, to
9 provide new tax returns and instructions to pay the
10 taxes and file the returns on natural gas fuel by
11 electronic means, and to provide the availability
12 and instructions for consolidated filing for all
13 locations. And now we'll open the floor again to
14 the rules within Chapter 12B-5.

15 MR. CALHOUN: Yeah. And sorry, my comment
16 previously.

17 MR. HEVEY: No worries.

18 MR. CALHOUN: The definition is still there.

19 MR. HEVEY: Okay. And with that public use
20 rule that incorporates all those forms or within
21 those three, you're welcome to bring up any
22 specific questions regarding the fuel, the forms.

23 MR. CALHOUN: Okay. With regards to the rule
24 forms, again on the DR-156, the definition of
25 retailer of natural gas is -- I guess it's still

1 pretty wide open, but again, before the workshop,
2 we wanted to make sure that the retailer of natural
3 gas, y'all were still looking at it as the person
4 that was actually selling or placing the gas into
5 the fuel tank of the vehicle, meaning, either the
6 person selling or if it's a person that has their
7 own filling station at their own property, that
8 retailer would be that person, as well, because
9 they're placing it into their fuel tank.

10 MR. TAY: Correct, that's my understanding.

11 MR. CALHOUN: Okay.

12 MR. HEVEY: That is what that -- the first
13 line of the statement says if I'm reading --

14 MR. CALHOUN: Yes.

15 MR. TAY: It was updated.

16 MR. CALHOUN: I just wanted to ask the
17 question for --

18 MR. TAY: That's correct.

19 MR. CALHOUN: -- purposes of.

20 The next question is on -- let me find it,
21 DR-157. I'm trying to remember my --

22 MR. HEVEY: Fuel or pollutants tax surety
23 bond?

24 MR. CALHOUN: Yes, the bond worksheet 157W.

25 MR. HEVEY: W?

1 MR. CALHOUN: Mm-hmm. I'm sorry, I'm trying
2 to find my comment I had here. Here we go. Okay.
3 And it's regarding, I guess, Table D.

4 MR. TAY: Mm-hmm.

5 MR. CALHOUN: I was just curious procedurally
6 how y'all were looking at Table D. I mean, I guess
7 you know there are different types of retailers of
8 natural gas. For example, I think your compressed
9 natural gas sellers, your liquefied natural gas
10 sellers, they're probably going to know ahead of
11 time their estimated average monthly gallons
12 because they're putting that in for their own
13 fleets, typically. There's not too many other
14 contracted fleets that they know that they're
15 working with, but with regards to liquified
16 petroleum gas or propane, sometimes those people
17 are putting in a dispenser unit, not fully knowing
18 what those estimated gallons are. What would be
19 the best procedure for that type of situation where
20 you're putting in a filling station not knowing
21 what the potential average is?

22 MR. TAY: This is a common issue for not just,
23 obviously, the taxpayers you're referring to, but
24 fuel dealers in general.

25 MR. CALHOUN: Sure.

1 MR. TAY: Right? The functional -- the way
2 that Table D works and functions is no different
3 than the other with the Table C and Table A and B,
4 right, the calculations are the same.

5 MR. CALHOUN: Okay.

6 MR. TAY: Different product type. So how I
7 would answer that, is that, I would ask taxpayers
8 to use their best estimate. The good thing is that
9 every few months or every so often, actually every
10 month we get a report internally from our system,
11 what we refer to as the insufficient bond report.

12 So if the taxpayer underestimates their
13 liabilities and their bond is less than what it
14 should be, we will effectively -- we effectively
15 have a procedure that will -- we'll contact the
16 taxpayer multiple times, send them letters, inform
17 them how to update their bond, the fact that they
18 need to update their bond, the law behind why they
19 need to do this, and we will have it corrected in
20 the future.

21 And again, this is a common issue within the
22 fuel subcategory of taxes that we administer
23 because, I believe, we're the only fuel type in
24 Florida where we require a bond amount prior to
25 licensing, right? So this is a common thing that

1 happens.

2 So what I would tell -- you can tell your
3 constituents or I would tell taxpayers in general
4 is to do their best guess in estimating.
5 Obviously, it's not going to be perfect or correct,
6 but as long as they're close, they should be okay.
7 And again we will contact them if we -- if we find
8 out their bond is insufficient.

9 MR. CALHOUN: Okay. My next question is on
10 the DR-309641 dealing with the application of a
11 refund of tax paid on natural gas fuels. And it's
12 really just on the table on page two, and just kind
13 of a question about process for that. Especially,
14 I guess going back -- gosh, it's been so many, 12
15 years now, I guess -- going back knowing that where
16 they have either garbage trucks or concrete trucks
17 or other trucks that have PTO devices, we had the
18 35 percent eligibility of tax refund. I'm just
19 curious how this chart works for calculation
20 purposes.

21 MR. TAY: I believe this information was taken
22 from our other refund application, the DR-309639,
23 which is for undyed diesel used off-road. I
24 believe that was initially done through a study
25 conducted by -- what you mentioned previously by

1 Ron Gay, who worked previously in tax technical
2 assistance dispute resolution. He did a nationwide
3 study to find information on specific pieces of
4 equipment and other state allocation for that
5 equipment. For instance, like a milk truck or a
6 cherry picker, he would take the average of what
7 was available out there used by other states.

8 Again, this study was done a while ago, so
9 obviously we can possibly do another one, but --

10 MR. CALHOUN: So I guess just hypothetically
11 put your gallons in here. Say you had a solid
12 waste truck that burned 100 units, then they're
13 going to get a tax refund of 35 percent of those --

14 MR. TAY: Correct.

15 MR. CALHOUN: -- 100 units. And so 35
16 gallons would be tax exempt because of the power
17 takeoff?

18 MR. TAY: Yes, they would get a refund for 35
19 percent of that.

20 MR. CALHOUN: Okay. That's all I just wanted
21 to clarify because back when we were drafting the
22 law in 2012, whatever, I was actually working with
23 Mark Zych back then. And he was like, look, I
24 don't really -- there's not enough history with
25 these to determine anything.

1 MR. TAY: Correct.

2 MR. CALHOUN: So we're just going to
3 automatically grant you the 35 percent.

4 MR. TAY: And that was the issue, too,
5 regarding the study because, obviously, for some
6 pieces of equipment there wasn't -- not all 50
7 states had a percentage, right?

8 MR. CALHOUN: Sure.

9 MR. TAY: So again we -- we took the best
10 information that we had at the time. Maybe that
11 information has been better, I don't think so,
12 but --

13 MR. CALHOUN: Nobody's done really any
14 research in the --

15 MR. TAY: Correct. So I don't, I don't know
16 if, even if we redid that whole research and that
17 whole study, that we would get that much different
18 results.

19 MR. CALHOUN: That's fine. I just wanted to
20 understand the process and what y'all's thoughts
21 were on that as well, knowing that we have a whole
22 new group here working on it.

23 MR. TAY: Correct, correct.

24 MR. CALHOUN: And I don't look the same as I
25 did 12 years ago either, so, I wish I did, but I

1 didn't age that well.

2 My next question is on this 309-646 on page
3 five of six, dealing with retailers of natural gas
4 fuel schedule of exempt disbursements. And I'm
5 just curious, and I know there's sometimes software
6 that does this and sometimes it's manual, whatever,
7 depending on the type of operation.

8 MR. HEVEY: To page six?

9 MR. CALHOUN: Five of six.

10 MR. HEVEY: Five of six, the schedule, right?

11 MR. CALHOUN: Six of six, I guess, is the same
12 as five of six, it's just -- so again knowing that
13 there are sometimes softwares or sometimes it's
14 just manual recording of all of these.

15 With regards to these schedules of exempt
16 disbursements, I guess it's the expectation to log
17 every single sale that goes to every exempt
18 disbursement or is it an aggregate? So like,
19 say I'm using a petrol here in Tallahassee as an
20 example. Clearly, the Waste Pros are not exempt,
21 but all of the school bus fills would be exempt.
22 Would they be required to record every single
23 school bus exemption?

24 MR. TAY: It depends on their transactions and
25 their source data.

1 MR. CALHOUN: Okay.

2 MR. TAY: I mean how are they billing the
3 school?

4 MR. CALHOUN: I don't know.

5 MR. TAY: Are they billing them weekly,
6 right, because again, we're only asking detailed
7 information for exempt transactions. Obviously.
8 The taxable will just be the meter readings,
9 correct?

10 So, in regards to the exempt transactions,
11 what we're going to probably most likely do is look
12 at your schedule, right, or the taxpayer schedule
13 and compare that to your source documents, right?

14 If the source documents tie out and it's a
15 weekly invoice or a monthly invoice, that's what
16 we'll expect to see on the schedules.

17 MR. CALHOUN: I would assume in that
18 situation, again I don't know their software,
19 but they probably have a fleet card that's tied for
20 each one of those. So then they would say, you
21 know, every month, account 100 filled 10,000
22 gallons or whatever, then that would be all they
23 would have to basically record is that account?

24 MR. TAY: If that's what their sales are
25 indicative of, then yes.

1 MR. CALHOUN: Okay. That's just my -- just
2 trying to figure it out procedurally for those
3 folks.

4 MR. TAY: These are the questions you're going
5 to get.

6 MR. CALHOUN: Yeah. And then there's the
7 random propane dealer that has a school bus system
8 and they have, I don't know, say, a 5,000-gallon
9 dispenser sitting at a school bus barn. And on
10 every week they fill that, but they would have a
11 meter ticket for every time they filled that, so
12 that would be basically what their sale record
13 would be.

14 MR. TAY: Correct.

15 MR. CALHOUN: Every time they did a meter
16 ticket that's required, but the method of sale
17 falls by the Department of Agriculture.

18 MR. HEVEY: I would imagine if they have
19 whatever records, like Michael said, that tie to --

20 MR. CALHOUN: Right.

21 MR. HEVEY: -- how you're reporting it.

22 MR. TAY: If it's something where they bill an
23 exempt entity every day, then I expect to see a
24 transaction every day.

25 MR. CALHOUN: Okay.

1 MR. TAY: If it's every week, then I expect to
2 see every week, right?

3 MR. CALHOUN: Okay.

4 MR. TAY: We're going to effectively tie out
5 what the report says in the return to what your
6 source documents say.

7 MR. CALHOUN: Okay. I understand that now, so
8 I just wanted to make sure because it's a weekly or
9 monthly or daily. That way I can guide those
10 individuals on how to keep their records so.

11 MR. TAY: Correct.

12 MR. CALHOUN: No one wants to have bad
13 records with you-all, so, and that's all I have as
14 far as questions. Everything else is pretty
15 self-explanatory. So I appreciate y'all having
16 this workshop.

17 MR. HEVEY: Well, I'll cover this in my next
18 statement, but, if, you know, the comments that you
19 have made obviously will be recorded, but if you
20 want to put them in writing and submit them to us
21 as well, that would be great to have.

22 And so with that, I'll say, if anyone would
23 like to submit written comments, remember that they
24 become public record, please do so by close of
25 business Friday, May 23, 2025. They may be

1 submitted via rulecomments@floridarevenue.com.

2 MR. TAY: Gary had a question.

3 MR. HEVEY: Oh, I'm sorry. Yes.

4 MR. GRAY: Sir, my name is Gary Gray and I am
5 Florida's Taxpayer Advocate, and I work for the
6 Executive Office of the Governor. I do have a
7 question about 12B-5, subsection (4).

8 MR. HEVEY: Sorry, Gary, I missed you back
9 there.

10 MR. GRAY: That's okay. Okay. All right.
11 Are we ready? All right.

12 My name is Gary Gray. I am Florida's Taxpayer
13 Advocate. I work for the Executive Office of the
14 Governor. I have a question on Rule 12B-5,
15 subsection (4).

16 And, Michael, the Department is proposing to
17 strike all of that exempt language, and I'm
18 assuming the reason for that, that these exempt
19 purchases are already codified in chapter 206; am I
20 correct about that?

21 MR. TAY: That is correct. You can -- like
22 the comment I made to Mr. Calhoun earlier, we
23 had -- I had discussions with, also, Department
24 Employee Janet Young, who developed the rules with
25 me. And we both agreed that the language within

1 206-9965 is very clear. There's not any -- we
2 don't feel it necessary to reiterate what the
3 statute can clearly say.

4 Again, if you have a difference of opinion, I
5 would love to hear it, but that was the main reason
6 why that language was struck out.

7 MR. GRAY: Okay. I'm actually of the opinion
8 that I like to have it in more than one place.

9 MR. TAY: Okay.

10 MR. GRAY: I like it being in the statute. I
11 also like language being in rules, as well, but
12 that's just my personal opinion.

13 MR. TAY: Okay. I will take that and see what
14 other folks say.

15 MR. HEVEY: Yeah, I wouldn't disagree. I
16 don't think it hurts to have it in the rule as
17 well.

18 MR. TAY: Right. I think it's a more -- I
19 don't necessarily, I don't think one side is right
20 or wrong. I think both sides have valid points to
21 it, but I think it's a more of a -- not necessarily
22 personal, but a stylistic choice, right? And
23 effectively what our rule developers believe that
24 what the structure of the rule should be, right?

25 So I do, I do see your points and I do see

1 merit behind it, but I'm not the only one that
2 makes that decision, unfortunately, so I'll have to
3 discuss that with other folks as well to see what
4 they say, and I'll take your comments here.

5 MR. GRAY: Thank you.

6 MR. TAY: Of course.

7 MR. HEVEY: Thank you, Gary. So, yes, written
8 comments, if you'll please provide them by Friday,
9 May 23, 2025. You can send them to the same email
10 address, rulecomments@floridarevenue.com.

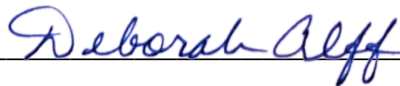
11 And on behalf of the Department, I want to
12 thank each of you for participating and sharing
13 your comments with us. Your participation is very
14 helpful during the rule promulgation process. This
15 concludes the workshop.

16 (Whereupon, the rule workshop was concluded at
17 approximately 10:26 a.m.)
18
19
20
21
22
23
24
25

1 CERTIFICATE OF REPORTER
2
3
4

5 I, DEBORAH ALFF, do hereby certify that I was
6 authorized to and did report the foregoing proceedings,
7 and that the transcript, pages 1 through 24, contains a
8 true and correct record of my stenographic notes and
9 recordings thereof.
10

11 Dated this 19th day of May, 2025, at
12 Tallahassee, Leon County, Florida.
13

14 A handwritten signature in blue ink, reading "Deborah Alff", is written over a horizontal line.

15 DEBORAH ALFF

16 Court Reporter
17
18
19
20
21
22
23
24
25

A	8:13;20:15 approximately (1) 23:17 April (1) 3:15 Assistance (2) 3:4;15:2 assisting (1) 3:21 Association (2) 6:1,2 assume (1) 18:17 assuming (1) 21:18 ATTENDANCE (1) 2:1 automatically (1) 16:3 availability (1) 10:11 available (1) 15:7 average (3) 12:11,21;15:6 Aviation (1) 9:14	21:25;22:20 brief (1) 3:24 bring (1) 10:21 Brinton (2) 2:4;3:2 burned (1) 15:12 bus (4) 17:21,23;19:7,9 business (1) 20:25 butane (1) 6:8	Code (2) 3:13;5:20 codified (1) 21:19 combination (1) 7:14 comment (4) 4:8;10:15;12:2; 21:22 comments (11) 3:22;4:3,18,19; 5:23;7:8;20:18,23; 23:4,8,13 common (3) 12:22;13:21,25 compare (1) 18:13 compressed (2) 7:24;12:8 conclude (2) 9:8,12 concluded (1) 23:16 concludes (1) 23:15 concrete (1) 14:16 conducted (1) 14:25 Confused (1) 6:15 confusing (3) 6:22,24;7:9 consolidated (2) 5:10;10:12 constituents (1) 14:3 contact (2) 13:15;14:7 contracted (1) 12:14 coordinator (2) 3:19;7:6 copies (1) 4:15 corrected (1) 13:19 couple (1) 9:3 course (1) 23:6 court (3) 4:6,12,20 cover (1) 20:17 create (1) 6:6 curious (4) 6:4;12:5;14:19; 17:5 cut (1) 7:13	D
		C		
account (2) 18:21,23 actually (5) 8:15;11:4;13:9; 15:22;22:7 add (1) 5:3 additionally (1) 6:7 address (2) 5:17;23:10 administer (1) 13:22 administration (2) 9:20;10:3 Administrative (2) 3:13,16 administrator (1) 3:3 Advocate (2) 21:5,13 again (12) 6:16;10:13,24;11:1; 13:21;14:7;15:8;16:9; 17:12;18:6,18;22:4 age (1) 17:1 aggregate (1) 17:18 ago (2) 15:8;16:25 agreed (1) 21:25 Agriculture (1) 19:17 ahead (3) 5:24;8:11;12:10 allocation (1) 15:4 ambiguous (1) 7:2 amended (2) 5:7;9:24 amendments (10) 3:9;5:3,9,18,23; 8:18,19;9:19;10:1,3 amount (1) 13:24 annual (1) 10:5 anyways (1) 8:15 application (5) 8:20,21;10:4;14:10, 22 applications (2) 8:22;10:5 applies (1) 7:23 appreciate (2)	B back (7) 4:16;8:2;14:14,15; 15:21,23;21:8 bad (1) 20:12 barn (1) 19:9 basically (2) 18:23;19:12 become (1) 20:24 begin (1) 4:21 beginning (2) 5:21;9:22 behalf (1) 23:11 behind (2) 13:18;23:1 best (4) 12:19;13:8;14:4; 16:9 better (1) 16:11 bill (1) 19:22 billing (2) 18:2,5 bond (9) 10:6;11:23,24; 13:11,13,17,18,24; 14:8 both (2)	calculation (1) 14:19 calculations (1) 13:4 Calhoun (48) 2:7;5:25;6:1,23;7:1, 12,20;8:3,6,10;9:2,7, 11;10:15,18,23;11:11, 14,16,19,24;12:1,5, 25;13:5;14:9;15:10, 15,20;16:2,8,13,19, 24;17:9,11;18:1,4,17; 19:1,6,15,20,25;20:3, 7,12;21:22 can (7) 7:11;14:2;15:9; 20:9;21:21;22:3;23:9 card (1) 18:19 certain (1) 10:8 changes (1) 3:25 Chapter (14) 3:9,12;4:1,1,19,21; 5:7,24;8:16;9:13,23, 24;10:14;21:19 chart (1) 14:19 cherry (1) 15:6 choice (1) 22:22 claim (1) 9:1 clarification (1) 6:6 clarify (3) 5:14;6:21;15:21 clear (2) 7:9;22:1 clearly (3) 6:19;17:20;22:3 close (2) 14:6;20:24		daily (1) 20:9 Dale (2) 2:7;5:25 data (1) 17:25 day (2) 19:23,24 dealer (1) 19:7 dealers (2) 5:13;12:24 dealing (2) 14:10;17:3 decision (1) 23:2 define (1) 6:18 defined (2) 6:10,19 definition (4) 6:3,5;10:18,24 Definitions (1) 4:25 DEPARTMENT (7) 2:3;4:5;5:15;19:17; 21:16,23;23:11 Department's (2) 3:4,20 depending (1) 17:7 depends (1) 17:24 detailed (1) 18:6 determine (1) 15:25 developed (2) 7:5;21:24 developers (1) 22:23 development (5) 3:5,7,14;4:7;5:5 devices (1) 14:17 Diesel (2) 9:13;14:23 difference (1) 22:4 different (4) 12:7;13:2,6;16:17 disagree (1) 22:15 disbursement (1) 17:18 disbursements (2) 17:4,16 discuss (1) 23:3 discussion (1)

9:10 discussions (1) 21:23 dispenser (2) 12:17;19:9 dispute (1) 15:2 documentation (1) 8:25 documents (3) 18:13,14;20:6 done (3) 14:24;15:8;16:13 DR-156 (1) 10:24 DR-157 (1) 11:21 DR-26 (1) 8:20 DR-26N (1) 8:21 DR-309639 (1) 14:22 DR-309641 (1) 14:10 DR-655 (1) 5:19 drafting (1) 15:21 during (3) 4:11,19;23:14	15:4,5;16:6 error (1) 8:24 Epecially (1) 14:13 estimate (1) 13:8 estimated (2) 12:11,18 estimating (1) 14:4 even (1) 16:16 example (2) 12:8;17:20 Executive (2) 21:6,13 exempt (11) 15:16;17:4,15,17, 20:21;18:7,10;19:23; 21:17,18 exemption (1) 17:23 expect (3) 18:16;19:23;20:1 expectation (1) 17:16 experiences (1) 6:17 explanation (1) 3:24	15:3 fine (1) 16:19 first (3) 4:10,11;11:12 five (4) 17:3,9,10,12 fleet (1) 18:19 fleets (2) 12:13,14 floor (3) 4:2,5;22;10:13 Florida (10) 3:8,13,16;5:7,8;6:1, 2:9;23,25;13:24 Florida's (2) 21:5,12 folks (4) 8:7;19:3;22:14; 23:3 following (1) 9:5 Form (5) 5:19;8:20,21;9:3,7 forms (8) 4:4,5;2:8;17:9;15; 10:5,20,22,24 found (1) 8:1 Friday (2) 20:25;23:8 Fuel (26) 3:12,19;5:4,13,20; 6:4,5;7:13;8:23;9:6, 14,16,20,21;10:4,7,8, 10,22;11:5,9,22; 12:24;13:22,23;17:4 Fuels (5) 9:13,13,14,23; 14:11 Fulford (1) 2:10 fully (1) 12:17 functional (1) 13:1 functions (1) 13:2 further (4) 6:18;7:11,15,17 future (1) 13:20	23:7 Gas (29) 3:12;5:4,20;6:1,2,4, 5,8,9;7:13,23,24;8:23; 9:14,16,21,23;10:7,8, 10,25;11:3,4;12:8,9,9, 16:14;11;17:3 gases (1) 7:24 Gay (1) 15:1 general (5) 6:16;8:19;9:10; 12:24;14:3 goes (2) 7:15;17:17 Good (3) 3:2,18;13:8 gosh (1) 14:14 Governor (2) 21:6,14 grant (1) 16:3 Gray (8) 2:8;21:4,4,10,12; 22:7,10;23:5 great (1) 20:21 group (1) 16:22 guess (9) 10:25;12:3,6;14:4, 14,15;15:10;17:11,16 GUEST (1) 2:6 guide (1) 20:9	15:10 I imagine (1) 19:18 include (1) 6:4 includes (3) 6:7,8;7:16 including (1) 10:3 inclusions (1) 6:12 incorporate (2) 5:19;8:19 incorporates (1) 10:20 indicative (1) 18:25 individuals (1) 20:10 industry (1) 7:21 inform (1) 13:16 informal (1) 8:13 information (7) 3:21,23;14:21;15:3; 16:10,11;18:7 initially (2) 5:15;14:24 instance (1) 15:5 instructions (3) 8:22;10:9,12 insufficient (2) 13:11;14:8 internally (1) 13:10 into (3) 6:12;11:4,9 intuitive (1) 8:6 invoice (2) 18:15,15 involved (1) 4:24 issue (3) 12:22;13:21;16:4
E	F	G	H	J
earlier (1) 21:22 edition (1) 3:15 effective (1) 5:5 effectively (4) 13:14,14;20:4; 22:23 either (3) 11:5;14:16;16:25 Electronic (7) 3:11;4:23;5:1,5,12, 17:10;11 eligibility (1) 14:18 else (1) 20:14 email (1) 23:9 Employee (1) 21:24 enough (1) 15:24 entire (1) 6:5 entity (1) 19:23 equipment (3)	fact (1) 13:17 falls (1) 19:17 far (1) 20:14 fee (1) 5:11 feel (1) 22:2 few (2) 4:15;13:9 figure (1) 19:2 File (5) 4:25;5:12,13,16; 10:10 filing (2) 5:10;10:12 fill (1) 19:10 filled (2) 18:21;19:11 filling (2) 11:7;12:20 fills (1) 17:21 find (4) 11:20;12:2;14:7;	gallons (5) 12:11,18;15:11,16; 18:22 garbage (1) 14:16 Gary (6) 2:8;21:2,4,8,12;	happens (1) 14:1 hear (1) 22:5 hearings (1) 4:6 held (1) 3:7 helpful (1) 23:14 Hevey (26) 2:4;3:2,3,23;7:18; 8:1,4,8,12;9:4,8,12; 10:17,19;11:12,22,25; 17:8,10;19:18,21; 20:17;21:3,8;22:15; 23:7 history (1) 15:24 hurts (1) 22:16 hypothetically (1)	Janet (2) 7:5;21:24 January (3) 5:5,21;9:22 K keep (1) 20:10

kind (1) 14:12	manual (2) 17:6,14		opinion (3) 22:4,7,12	placing (2) 11:4,9
knowing (6) 7:20;12:17,20; 14:15;16:21;17:12	many (2) 12:13;14:14	N	out (8) 7:21,25;14:8;15:7; 18:14;19:2;20:4;22:6	Please (4) 4:10;7:10;20:24; 23:8
L	Mark (1) 15:23	name (7) 3:2,18;4:9,11,13; 21:4,12	over (1) 3:23	points (2) 22:20,25
language (6) 6:21,22;21:17,25; 22:6,11	May (4) 3:6;20:25,25;23:9	nationwide (1) 15:2	overpayments (1) 8:24	Pollutants (2) 9:14;11:22
last (2) 4:10;5:17	Maybe (1) 16:10	Natural (24) 3:12;5:4,20;6:1,3,5, 9;7:13,24;8:23;9:14, 16,21,23;10:7,8,10, 25;11:2;12:8,9,9; 14:11;17:3	own (3) 11:7,7;12:12	possible (1) 7:11
law (2) 13:18;15:22	mean (3) 8:10;12:6;18:2	need (3) 6:10;22:19,21	P	possibly (1) 15:9
Laws (2) 5:8;9:24	meaning (1) 11:5	necessary (2) 6:20;22:2	page (3) 14:12;17:2,8	potential (1) 12:21
leading (1) 3:5	Means (7) 3:11;4:23;5:1,5,12, 17:10;11	needed (1) 4:9;13:18,19	paid (4) 5:4;8:24;10:7; 14:11	power (1) 15:16
less (1) 13:13	meet (2) 5:15;10:6	new (2) 10:9;16:22	Part (1) 9:22	prepaid (1) 5:11
letters (1) 13:16	meeting (1) 4:13	next (5) 9:8;11:20;14:9; 17:2;20:17	participants (2) 4:9,13	PRESENT (2) 2:9;4:6
levied (1) 9:22	mentioned (1) 14:25	Nobody's (1) 16:13	participating (2) 4:12;23:12	presented (3) 3:25;4:2,18
liabilities (1) 13:13	merit (1) 23:1	notice (1) 3:14	participation (1) 23:13	pretty (2) 11:1;20:14
license (2) 10:4,5	meter (3) 18:8;19:11,15	notify (1) 5:15	particular (1) 9:1	previously (3) 10:16;14:25;15:1
licensing (1) 13:25	method (1) 19:16	nuance (1) 6:22	particularly (1) 7:9	prior (1) 13:24
likely (2) 8:2;18:11	Michael (4) 2:5;3:18;19:19; 21:16	O	Pay (5) 4:25;5:11,13,16; 10:9	probably (5) 6:11;9:4;12:10; 18:11,19
line (1) 11:13	milk (1) 15:5	obtain (1) 10:4	Payment (2) 3:10;4:22	procedurally (2) 12:5;19:2
liquefied (2) 6:8;12:9	missed (1) 21:8	obviously (6) 12:23;14:5;15:9; 16:5;18:7;20:19	payments (1) 4:21	procedure (2) 12:19;13:15
liquified (2) 7:23;12:15	Mm-hmm (2) 12:1,4	off (1) 7:14	people (3) 6:11;7:21;12:16	process (3) 14:13;16:20;23:14
little (1) 9:9	month (2) 13:10;18:21	Office (4) 3:4,20;21:6,13	percent (4) 14:18;15:13,19; 16:3	product (1) 13:6
locations (1) 10:13	monthly (3) 12:11;18:15;20:9	off-road (1) 14:23	percentage (1) 16:7	project (1) 3:3
log (1) 17:16	months (1) 13:9	often (1) 13:9	perfect (1) 14:5	promulgation (1) 23:14
long (1) 14:6	more (5) 6:24;7:2;22:8,18,21	one (8) 5:25;9:5;15:9; 18:20;20:12;22:8,19; 23:1	person (4) 11:3,6,6,8	Propane (4) 6:2,8;12:16;19:7
look (7) 6:11;7:4,7,10; 15:23;16:24;18:11	morning (2) 3:2,18	only (4) 7:23;13:23;18:6; 23:1	personal (3) 6:17;22:12,22	property (1) 11:7
looking (2) 11:3;12:6	most (1) 18:11	open (5) 4:2,5;22:9,9;10:13; 11:1	personally (1) 7:20	proposed (2) 3:9;4:3
love (1) 22:5	motor (5) 3:19;5:21;7:15; 9:13,21	operation (1) 17:7	petrol (1) 17:19	proposing (1) 21:16
M	moving (1) 8:15		petroleum (2) 7:23;12:16	Pros (1) 17:20
main (1) 22:5	much (1) 16:17		picker (1) 15:6	provide (7) 5:12;8:23;9:20; 10:2,9,11;23:8
makes (1) 23:2	multiple (1) 13:16		pieces (2) 15:3;16:6	provided (3) 5:6,14;8:25
Management (1) 3:20	must (2) 5:11,13		place (1) 22:8	provides (1) 5:9
	myself (1) 7:5			providing (2) 3:21;4:8

PTO (1) 14:17 public (6) 3:6;5:1;8:17;9:15; 10:19;20:24 published (1) 3:15 purchases (1) 21:19 purposes (3) 10:8;11:19;14:20 pursuant (1) 3:7 put (2) 15:11;20:20 putting (3) 12:12,17,20	refund (10) 8:20,21,23,23;10:7; 14:11,18,22;15:13,18 Refunds (2) 3:11;8:16 regarding (6) 3:24;4:3;5:23; 10:22;12:3;16:5 regards (4) 10:23;12:15;17:15; 18:10 Register (1) 3:16 reiterate (3) 6:18;7:18;22:2 related (1) 9:7 remember (2) 11:21;20:23 remotely (1) 4:12 renewal (1) 10:5 repeat (1) 6:20 report (3) 13:10,11;20:5 reported (1) 5:5 reporter (3) 4:6,12,20 Reporting (2) 9:17;19:21 represent (1) 4:10 require (1) 13:24 required (3) 5:4;17:22;19:16 Requirement (1) 9:18 Requirements (3) 4:25;5:16;10:6 research (2) 16:14,16 resolution (1) 15:2 Resource (1) 3:20 responses (1) 3:22 results (1) 16:18 retailer (3) 10:25;11:2,8 Retailers (4) 9:16;10:6;12:7; 17:3 Retention (1) 4:24 return (3) 5:11,11;20:5 Returns (8)	3:10;4:22;5:12,13, 16;9:6;10:9,10 REVENUE (1) 2:3 right (17) 9:4;13:1,4,25;16:7; 17:10;18:6,12,13; 19:20;20:2;21:10,11; 22:18,19,22,24 Ron (1) 15:1 rule (36) 3:5,7,9,11,11,14,25, 25;4:1,3,5,7,19;5:3,9, 14,18,23;6:10,11,21, 24;7:2,5,22;8:16,18; 9:12;10:20,23;21:14; 22:16,23,24;23:14,16 rulecomments@floridarevenuecom (2) 21:1;23:10 rules (11) 3:15;4:17,24;6:17; 7:6;9:15,19;10:1,14; 21:24;22:11	sitting (1) 19:9 situation (2) 12:19;18:18 six (7) 17:3,8,9,10,11,11, 12 skip (1) 8:11 software (2) 17:5;18:18 softwares (1) 17:13 solid (1) 15:11 sometimes (5) 12:16;17:5,6,13,13 sorry (5) 8:10;10:15;12:1; 21:3,8 source (5) 8:1;17:25;18:13,14; 20:6 speak (2) 4:11,14 SPEAKERS (2) 2:3,6 speaking (1) 6:16 specific (4) 7:8;9:6;10:22;15:3 specifically (3) 9:2,15;10:1 spell (1) 4:10 state (4) 3:8;4:9,13;15:4 statement (2) 11:13;20:18 states (2) 15:7;16:7 station (2) 11:7;12:20 statute (10) 6:7,19;7:1,3,15,19; 8:2;9:23;22:3,10 Statutes (4) 3:8;5:7;6:18,19 still (3) 10:18,25;11:3 strike (1) 21:17 struck (1) 22:6 structure (1) 22:24 study (5) 14:24;15:3,8;16:5, 17 stylistic (1) 22:22 subcategory (1) 13:22	subject (1) 3:14 Submission (1) 3:10 Submissions (1) 4:22 submit (2) 20:20,23 submitted (1) 21:1 subsection (2) 21:7,15 substantiate (1) 8:25 sure (4) 11:2;12:25;16:8; 20:8 surety (1) 11:22 system (2) 13:10;19:7 Systems (1) 9:17
R		S		T
random (1) 19:7 read (1) 8:9 reading (1) 11:13 readings (1) 18:8 ready (1) 21:11 really (3) 14:12;15:24;16:13 reason (2) 21:18;22:5 receive (1) 3:22 received (1) 4:19 record (6) 4:7;5:17;17:22; 18:23;19:12;20:24 recorded (2) 4:20;20:19 recording (1) 17:14 Recordkeeping (1) 4:23 records (3) 19:19;20:10,13 redefined (1) 7:7 redid (1) 16:16 refer (1) 13:11 reference (2) 5:19;8:19 referring (1) 12:23 refine (1) 7:11 refinement (1) 7:17		sale (3) 17:17;19:12,16 sales (2) 5:10;18:24 same (5) 6:21;13:4;16:24; 17:11;23:9 saw (1) 7:22 schedule (4) 17:4,10;18:12,12 schedules (2) 17:15;18:16 school (5) 17:21,23;18:3;19:7, 9 section (5) 3:7;5:6,7;9:9,24 seems (1) 7:16 self-explanatory (1) 20:15 sellers (2) 12:9,10 selling (2) 11:4,6 send (2) 13:16;23:9 sharing (1) 23:12 side (1) 22:19 sides (1) 22:20 single (2) 17:17,22	subject (1) 3:14 Submission (1) 3:10 Submissions (1) 4:22 submit (2) 20:20,23 submitted (1) 21:1 subsection (2) 21:7,15 substantiate (1) 8:25 sure (4) 11:2;12:25;16:8; 20:8 surety (1) 11:22 system (2) 13:10;19:7 Systems (1) 9:17	Table (6) 12:3,6;13:2,3,3; 14:12 takeoff (1) 15:17 Tallahassee (1) 17:19 tank (2) 11:5,9 Tax (19) 3:12,19;5:10,16,16, 20:8;20:24,24;9:6,13; 10:4,9;11:22;14:11, 18;15:1,13,16 taxable (1) 18:8 Taxes (12) 3:10;4:22;5:1,3,12, 13,20;9:20;10:3,7,10; 13:22 Taxpayer (6) 4:23;13:12,16; 18:12;21:5,12 taxpayers (5) 5:10,15;12:23;13:7; 14:3 Tay (38) 2:5;3:18,19;6:15, 25;7:4;8:5;11:10,15, 18;12:4,22;13:1,6; 14:21;15:14,18;16:1, 4,9,15,23;17:24;18:2, 5,24;19:4,14,22;20:1, 4,11;21:2,21;22:9,13, 18;23:6 Technical (2) 3:4;15:1

term (1) 7:16	undyed (1) 14:23	3:9;5:24;9:19; 10:14,20;13:21;21:25	4:24;5:3 12-24.003 (2) 4:25;5:9	5 (1) 9:22
thereof (1) 7:14	unfortunately (1) 23:2	work (2) 21:5,13	12-24.011 (2) 5:1,18	5,000-gallon (1) 19:8
thoughts (1) 16:20	unit (1) 12:17	worked (1) 15:1	12-26 (1) 8:16	50 (1) 16:6
three (1) 10:21	units (2) 15:12,15	working (3) 12:15;15:22;16:22	12-26.008 (4) 3:11;8:17,18;9:1	51 (1) 3:16
throughout (1) 9:3	up (3) 8:2;9:9;10:21	works (2) 13:2;14:19	12B-5 (9) 3:12;4:16;8:8,16; 9:13,19;10:14;21:7, 14	7
ticket (2) 19:11,16	update (3) 5:18;13:17,18	worksheet (1) 11:24	12B-5.150 (2) 9:15;10:2	7 (1) 3:6
tie (3) 18:14;19:19;20:4	updated (1) 11:15	workshop (10) 3:5,7,24;4:7,11,20; 11:1;20:16;23:15,16	12B-5.5 (1) 6:3	78 (1) 3:17
tied (1) 18:19	Use (7) 5:2,10;8:17;9:15, 21;10:19;13:8	workshops (1) 4:5	12B-5.500 (2) 9:16;10:2	
times (1) 13:16	used (6) 5:21;7:14;10:6,8; 14:23;15:7	worries (1) 10:17	12B-5.600 (3) 5:14;9:17;10:2	
title (1) 5:19	using (1) 17:19	worry (1) 8:12	157W (1) 11:24	
Today (1) 3:6		writing (1) 20:20		
today's (1) 3:5	V	written (2) 20:23;23:7	2	
together (1) 7:6	valid (1) 22:20	wrong (1) 22:20	2012 (1) 15:22	
Tonya (1) 2:10	vehicle (3) 7:15;9:21;11:5	Y	2024.158 (1) 9:24	
took (1) 16:9	vehicles (1) 5:21	y'all (3) 11:3;12:6;20:15	2024-158 (1) 5:8	
Tracking (1) 9:17	via (1) 21:1	y'all's (1) 16:20	2025 (4) 3:6,15;20:25;23:9	
transaction (1) 19:24	Volume (1) 3:16	years (2) 14:15;16:25	2026 (3) 5:6,22;9:22	
transactions (3) 17:24;18:7,10	W	you-all (3) 6:4;7:13;20:13	206 (2) 9:23;21:19	
trouble (1) 6:13	wants (1) 20:12	Young (2) 7:6;21:24	206.996 (1) 5:6	
truck (2) 15:5,12	waste (2) 15:12;17:20	Z	206-9965 (1) 22:1	
trucks (3) 14:16,16,17	way (2) 13:1;20:9	Zych (1) 15:23	22 (1) 3:15	
trying (4) 6:6;11:21;12:1; 19:2	website (1) 4:17	1	23 (4) 5:7;9:24;20:25; 23:9	
two (1) 14:12	week (3) 19:10;20:1,2	1 (3) 5:6,21;9:22	3	
type (6) 5:20;6:9;12:19; 13:6,23;17:7	weekly (3) 18:5,15;20:8	10,000 (1) 18:21	309-646 (1) 17:2	
types (1) 12:7	welcome (1) 10:21	10:26 (1) 23:17	35 (5) 14:18;15:13,15,18; 16:3	
typically (1) 12:13	Whereupon (1) 23:16	100 (3) 15:12,15;18:21	4	
U	whole (3) 16:16,17,21	12 (2) 14:14;16:25	4 (2) 21:7,15	
under (1) 9:5	wide (1) 11:1	120.543 (1) 3:8	5	
underestimates (1) 13:12	wireless (1) 5:11	12-24 (4) 3:9;4:21,22;5:24		
Understood (1) 8:8	wish (1) 16:25	12-24.002 (2)		
	within (7)			