

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-13.002, F.A.C. (Definitions), is to remove an unnecessary definition.

The purpose of the proposed amendment to Rule 12-3.0015, F.A.C. (Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded), is to remove unnecessary examples of interest calculations.

The purpose of the proposed amendment to Rule 12-3.0017, F.A.C. (Adoption of Materials That Contain Departmental Procedures), is to update how to obtain copies of forms from the Department.

SUMMARY: The proposed amendment to Rule 12-3.0012, F.A.C. (Definitions), removes the unnecessary definition of department.

The proposed amendment to Rule 12-3.0015, F.A.C. (Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded), removes an outdated provision regarding interest and outdated and unnecessary examples regarding the calculation of interest.

The proposed amendment to Rule 12-3.0017, F.A.C. (Adoption of Materials That Contain Departmental Procedures), updates how to obtain copies of forms from the Department.

#### SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 212.12(6), 213.06(1) FS.

LAW IMPLEMENTED: 212.12, 212.13, 213.235, 213.255, 213.345, 213.35 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE

#### DEPARTMENT OF REVENUE

|            |                                                                              |
|------------|------------------------------------------------------------------------------|
| RULE NOS.: | RULE TITLES:                                                                 |
| 12-3.0012  | Definitions                                                                  |
| 12-3.0015  | Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded |
| 12-3.0017  | Adoption of Materials That Contain Departmental Procedures                   |

DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: Tuesday, November 4, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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 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 FULL TEXT OF THE PROPOSED RULE IS:

### 12-3.0012 Definitions.

The following terms apply to the Department's administration of the programs delegated to it by statute. These terms shall have the meaning given to them in this section, except where the context clearly indicates a different meaning.

(1) No change.

(2) The term "department" or "agency" means the Florida Department of Revenue, as established by Section 20.21, F.S.

(3) through (4) renumbered (2) through (3) No change.

Rulemaking Authority 212.12(6), 213.06(1) FS. Law Implemented 212.12(6), 213.345, 213.35 FS. History—New 4-2-00, Amended 10-1-03, \_\_\_\_\_.

### 12-3.0015 Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded.

(1) No change.

(2)(a) The interest rate applicable to tax payment deficiencies that arise for taxes due before January 1, 2000, is one percent per month, prorated daily, as provided in the applicable rules. This interest rate will apply as long as the deficiency continues.

(2)(a)(b) No change.

(c) through (d) renumbered (b) through (c) No change.

(3)(a) The daily rate of interest computed pursuant to Section 213.235, F.S., and this rule shall use a year based on 365 days, and 366 days in a leap year.

(b) No change.

(4) No change.

(5) The following examples are intended to help taxpayers understand how these interest rate provisions apply:

(a) The taxpayer owed \$1,000 with his November 1999 sales and use tax return due 12/20/1999. Interest for sales and use tax returns due through 12/31/1999 is at the rate of 1 percent per month (which equals a daily interest rate of .000328767), and for any portion less than a month, a daily interest factor of .000328767 is applied. Assuming the taxpayer filed the return and paid the tax on 8/10/2000, interest would be calculated as follows:

|                    |         | CALENDAR |                    | TOTAL        |
|--------------------|---------|----------|--------------------|--------------|
| PERIOD             | TAX DUE | PERIOD   | RATE               | INTEREST DUE |
| 12/21/99-7/20/00   | \$1,000 | 7 months | 1% per mon.        | \$70.00      |
| 7/21/00-8/10/00    | \$1,000 | 21 days  | .000328767 per day | \$6.90       |
| Total Interest Due |         |          |                    | \$76.90      |

(b) The taxpayer owed \$1,000 with her February 2000 sales and use tax return due 3/20/2000. The taxpayer filed the return and paid the tax on 8/01/2000. Assuming an interest rate of 8 percent for the 1/01/2000 through 6/30/2000 period, and an interest rate of 9 percent for the 7/01/2000 through 12/31/2000 period, interest would be calculated as follows:

|                    |         | NUMBER  | DAYS    |             | TOTAL        |
|--------------------|---------|---------|---------|-------------|--------------|
| PERIOD             | TAX DUE | OF DAYS | IN YEAR | RATE        | INTEREST DUE |
| 3/21/00-6/30/00    | \$1,000 | 102     | 366     | 8% per year | \$22.29      |
| 7/01/00-8/01/00    | \$1,000 | 32      | 366     | 9% per year | \$7.87       |
| Total Interest Due |         |         |         |             | \$30.16      |

(c) The taxpayer underpaid intangible tax by \$500 on 6/30/2000. The taxpayer paid the additional tax due on 11/15/2000. Assuming an interest rate of 9 percent for the 7/01/2000 through 12/31/2000 period, interest would be calculated as follows:

|                  |         | NUMBER  | DAYS    |             | TOTAL        |
|------------------|---------|---------|---------|-------------|--------------|
| PERIOD           | TAX DUE | OF DAYS | IN YEAR | RATE        | INTEREST DUE |
| 7/01/00-11/15/00 | \$500   | 138     | 366     | 9% per year | \$16.97      |

Rulemaking Authority 213.06(1) FS. Law Implemented 213.235, 213.255 FS. History—New 4-2-00, Amended 1-25-12, \_\_\_\_\_.

**12-3.0017 Adoption of Materials That Contain Departmental Procedures.**

(1) The following subsections of this rule describe materials and publications which contain procedures used by the Department in performing its statutory responsibilities, and these materials and publications are hereby incorporated by reference in this rule. A copy of these materials and publications may be obtained by ~~one or more of the following methods:~~

(a) No change.

~~(b) Visiting any local Department of Revenue Service Center to personally obtain a copy; or~~

~~(b)(e) Calling the Department 1(850)488-6200 Forms Request Line during regular office hours at (850)488-6800, Monday through Friday (excluding holidays); or~~

~~(c)(d) Downloading selected forms from the Department's website at floridarevenue.com/forms. 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 (4) No change.

*Rulemaking Authority 213.06(1) FS. Law Implemented 212.12, 212.13, 213.35 FS. History—New 10-1-03, Amended 1-8-19,\_\_\_\_\_.*

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: The Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 30, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 31, 2025

[REDACTED]

[REDACTED]