

[REDACTED]

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: 12A-19.100
RULE TITLE: Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-19.100, F.A.C., is to adopt, by reference, changes to the Florida Communications Services Tax Return (Form DR-700016) to update local tax rates for reporting periods beginning January 2026, and to remove returns for reporting periods prior to January 2025.

SUMMARY: The proposed amendments to Rule 12A-19.100, F.A.C., adopt, by reference, changes to the Florida Communications Services Tax Return (Form DR-700016) and instructions to update tax rates for local jurisdictions for reporting periods beginning on or after January 1, 2026, to provide the current return applies to reporting periods during calendar year 2025, and to remove the obsolete return for reporting periods prior to 2025.

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: 218.26(1) FS.

LAW IMPLEMENTED: 218.21, 218.215, 218.23, 218.245, 218.25, 218.26 FS.

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

12A-19.100 Public Use Forms.

(1)(a) The Department employs the following public-use forms and instructions in the administration of Chapter 202, F.S., Communications Services Tax, and in the administration of the Department's electronic Address/Jurisdiction Database created pursuant to Sections 175.1015 and 185.085, F.S. 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 3-200, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Department's TDD at 711, 1(800)367-8331 or (850)922-1115.

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
1/26	January 2026 -	January 1, 2026 -
1/25	January 2025 - December 2025	January 1, 2025 - December 31, 2025
01/24	January 2024 - December 2024	January 1, 2024 - December 31, 2024

Form Number	Title	Effective Date
(3) No change.		
(4)(a) DR-700016	Florida Communications Services Tax Return (R. <u>01/26 01/25</u> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-18764-17779">http://www.flrules.org/Gateway/reference.asp?No=Ref-18764-17779</a> )	<u>01/26</u> <u>2/25</u>
(b) DR-700016	Florida Communications Services Tax Return (R. <u>01/25 01/24</u> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-17779-16350">http://www.flrules.org/Gateway/reference.asp?No=Ref-17779-16350</a> )	<u>02/25</u> <u>02/24</u>
(5)(a) DR-700016N	Instructions for Completing the Florida Communications Services Tax (Form DR-700016) (R. <u>01/26</u> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-18765">http://www.flrules.org/Gateway/reference.asp?No=Ref-18765</a> )	<u>01/26</u>
(b)(5) DR-700016N	Instructions for Completing the Florida Communications Services Tax (Form DR-700016) ( <u>N. 01/25</u> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-17780">http://www.flrules.org/Gateway/reference.asp?No=Ref-17780</a> )	<u>02/25</u>
(6) through (13) No change.		

PROPOSED EFFECTIVE DATE: January 1, 2026  
*Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 175.1015, 185.085, 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 3-25-20, 1-24-21, 8-15-21, 5-23-22, 1-16-23, 2-11-24, 1-1-26.*

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

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