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DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.: RULE TITLES:

12B-6.001 Scope; Definitions; Index Price

12B-6.005 Payment of Tax; Reports; Public Use Forms

12B-6.0051 Public Service Tax Reporting Form

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12B-6.001, F.A.C. (Scope; Definitions; Index Price), is to remove the unnecessary definition of department.

The purpose of the proposed amendments to Rule 12B-6.005, F.A.C. (Payment of Tax; Reports; Public Use Forms), and to Rule 12B-6.0051, F.A.C. (Public Service Tax Reporting Form), is to update the information on how to obtain copies of forms from the Department.

SUMMARY: The proposed amendments to Chapter 12B-6, F.A.C. (Gross Receipts Tax), remove an unnecessary definition and update 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: 166.233(2)(a), 213.06(1) FS.
LAW IMPLEMENTED: 203.012 FS. 203.01, 213.37, 213.755, 215.26 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:

12B-6.001 Scope; Definitions; Index Price.

(1) No change.

(2) DEFINITIONS. For purposes of this rule chapter:

(a) through (b) No change.

(c) ~~“Department” means the Florida Department of Revenue.~~

(d) through (h) renumbered (c) through (g) No change.

(3) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 203.01, 203.012 FS. History—New 11-13-78, Amended 6-5-85, Formerly 12B-6.01, Amended 10-4-89, 1-8-90, 5-4-03, 9-18-08, 2-17-15, _____.

12B-6.005 Payment of Tax; Reports; Public Use Forms.

(1)(a) Except as provided in rule Chapter 12-24, F.A.C., and paragraph (c) below, all taxes imposed by Section 203.01(1)(a)1., F.S., on utility services are due to the Department on or before the 20th day of the month following the date of the sale or transaction. The payment and return must either reach the office of the Department or be postmarked on or before the 20th day of the month for receipts for utility services received in the preceding calendar month for a taxpayer to avoid penalty and interest for late filing. When the 20th day of the month falls on Saturday, a Sunday, or a legal

holiday, payments accompanied by returns will be accepted as timely filed if postmarked or delivered to the Department on the next succeeding day that is not a Saturday, a Sunday, or a legal holiday. A tax return is required to be filed on or before the 20th day of each month even when no tax is due. The report is required to be signed by an officer or a representative duly authorized to act by the taxpayer. For this purpose, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the 1986 Internal Revenue Code, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) Form DR-133, Gross Receipts Tax Return (January 2023, hereby incorporated by reference, effective 01/23) (<http://www.flrules.org/Gateway/reference.asp?No=Ref-14830>), is the return to be used to report the gross receipts tax imposed on utility services. Copies of this form are available, without cost, by ~~one or more of the following methods~~: 1) downloading selected forms 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) ~~visiting any local Department of Revenue Service Center;~~ or, 4) 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).

(c) through (e) No change.

(2) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 203.01, 213.37, 213.755, 215.26 FS. History—New 11-13-78, Amended 7-1-80, 8-26-81, Formerly 12B-6.05, Amended 10-4-89, 12-19-89, 5-4-03, 9-28-04, 9-18-08, 2-17-15, 1-11-16, 1-10-17, 1-1-23, _____.

12B-6.0051 Public Service Tax Reporting Form.

(1)(a) The public-use form provided in this rule is to be utilized by each municipality or charter county to report to the Department services taxed under Sections 166.231 and 166.232, F.S., and to report any other required information. The public-use form is employed by the Department for this purpose, and it is hereby incorporated in this rule by reference.

(b) Copies of this form 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) ~~visiting any local Department of Revenue Service Center;~~ or, 4) 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).

(2) No change.

Rulemaking Authority 166.233(2)(a), 213.06(1) FS. Law Implemented 166.233 FS. History—New 4-5-98, Amended 5-4-03, 9-18-08, 1-11-16,

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]

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