

DEPARTMENT OF REVENUE**Miscellaneous Tax**

RULE NOS.:	RULE TITLES:
12B-7.005	Computation of Tax
12B-7.008	Public Use Forms
12B-7.026	Public Use Forms
12B-7.030	Miami-Dade County Lake Belt Mitigation Fee
12B-7.031	Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule Chapter 12B-7, F.A.C. (Severance Taxes, Fees, and Surcharges), is to update or remove obsolete provisions, to remove unnecessary provisions, and to update the information on how to obtain copies of forms from the Department.

SUMMARY: The proposed amendments to Rule 12B-7.005, F.A.C. (Computation of Tax), provide grammatical changes and remove an obsolete reference regarding fiscal years beginning on or after July 1, 1991.

The proposed amendments to Rules 12B-7.008 and 12B-7.026, F.A.C. (Public Use Forms), update the information on how to obtain copies of forms from the Department.

The proposed amendment to Rule 12B-7.030, F.A.C. (Miami-Dade County Lake Belt Mitigation Fee), updates a cross reference to a rule.

The proposed amendments to Rule 12B-7.031, F.A.C. (Public Use Forms), remove reference to the obsolete water treatment plant upgrade fee and update the information on 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: 211.026(3)(e), 211.075(2), (3), 211.125(1), 211.33(1), (6), 213.06(1), 373.41492(4)(b), 402.261(7)(a), 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b) FS.

LAW IMPLEMENTED: 211.02 211.025, 211.0251, 211.0252, 211.0253, 211.0254, 211.026, 211.075, 211.076, 211.125, 211.30, 211.31, 211.3103, 211.3106, 211.3108, 211.33, 212.12(2), 213.235(2), 213.255, 213.755(1), 373.41492, 402.261, 402.62(5), 1002.395(5), 1003.485(3) 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-7.005 Computation of Tax.

The tax is levied upon the basis of the entire production in ~~Florida this state~~, including royalty interest, and the tax ~~accrues shall accrue~~ at the time of severance from the soil or water, and in its natural, unrefined, or unmanufactured condition.

(1) through (2) No change.

(3)(a) For the sulfur measurement, the tax ~~is shall be measured or~~ determined based on the long tons of sulfur produced multiplied by the tax rate for the period in which the sulfur ~~is was~~ produced.

(b) The Producer Price Index for Commodity Code 061, Industrial Chemicals, ~~is shall be~~ applied for the purpose of calculating the tax rate for sulfur ~~for the fiscal years beginning on or after July, 1991~~. The base rate adjustment ~~is shall be~~ calculated using the monthly average for such index for the calendar year 1989.

Rulemaking Authority 211.026(3)(e), 211.125(1), 213.06(1) FS. Law Implemented 211.02 211.025, 211.026 FS. History—New 12-28-78, Formerly 12B-7.05, Amended 12-18-94.

12B-7.008 Public Use Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the taxes imposed on the production of oil, gas, and sulfur. 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 3-2000, 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) through (5) No change.

Rulemaking Authority 211.075(2), (3), 211.125(1), 213.06(1), 402.261(7)(a), 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b) FS. Law Implemented 211.02, 211.0251, 211.0252, 211.0253, 211.0254, 211.026, 211.075, 211.076, 211.125, 213.255, 213.755(1), 402.261, 402.62(5), 1002.395(5), 1003.485(3) FS. History—New 12-28-78, Formerly 12B-7.08, Amended 12-18-94, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13, 1-8-19, 5-23-22, 1-1-23, 2-20-25.

12B-7.026 Public Use Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the taxes and surcharge imposed on the severance of solid minerals, phosphate rock, or heavy minerals from the soils and waters of this state. 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) ~~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) through (3) No change.

Rulemaking Authority 211.33(1), (6), 213.06(1) FS. Law Implemented 211.30, 211.31, 211.3103, 211.3106, 211.3108, 211.33, 213.755(1) FS. History—New 12-18-94, Amended 10-4-01, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13, 1-1-23.

12B-7.030 Miami-Dade County Lake Belt Mitigation Fee.

(1) through (3) No change.

(4) Persons who are required to make a return or to pay the mitigation fee imposed under Section 373.41492, F.S., and administered under the provisions of Chapter 212, F.S., and fail to do so will be subject to penalties, as provided in Section 212.12(2), F.S., and to the interest imposed on deficiencies established under Section 213.235, F.S., and Rule 12-3.0015, F.A.C. ~~Guidelines are provided in subsection (4) of Rule 12A-1.056, F.A.C.~~ Cross Reference: Subsection 12A-1.056(4), F.A.C.

Rulemaking Authority 211.33(6), 213.06(1), 373.41492(4)(b) FS. Law Implemented 212.12(2), 213.235(2), 213.755(1), 373.41492 FS. History—New 10-1-03, Amended 9-28-04, 11-6-07, 7-19-18.

12B-7.031 Public Use Forms.

(1)(a) The following form and instructions are used by the Department in its dealings with the public in the administration of the Miami-Dade County Lake Belt mitigation fee ~~and water treatment plant upgrade fee~~. This form and instructions are hereby incorporated by reference in this rule.

(b) Copies of this form and instructions 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 213.06(1), 373.41492(4)(b) FS. Law Implemented 212.12(2), 213.235(2), 373.41492 FS. History—New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06, 11-6-07, 1-27-09, 1-11-16, 7-19-18, 1-8-19, 1-1-23.

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]