

DEPARTMENT OF REVENUE**Miscellaneous Tax****RULE NOS.: RULE TITLES:**

12B-8.0012 Insurance Policy Surcharge; Rate and Computation

12B-8.0016 Department of Revenue Electronic Database

12B-8.006 State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule Chapter 12B-8, F.A.C. (Insurance Premium Taxes, Fees and Surcharges), is to remove obsolete and unnecessary provisions, and to provide updates to the Annual Statement filed with the Florida Office of Insurance Regulation.

SUMMARY: : The proposed amendments to Rule 12B-8.0012, F.A.C. (Insurance Policy Surcharge; Rate and Computation), removes the unnecessary recitation of sections 252.372 and 624.5092(2)(e), F.S.

The proposed amendments to Rule 12B-8.0016, F.A.C. (Department of Revenue Database), updates the information on how to obtain copies of forms from the Department.

The proposed amendments to Rule 12B-8.006, F.A.C. (State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount), remove an obsolete effective date, clarify the Exhibit of Premiums and Losses is a part of the Annual Statement required to be filed with the Florida Office of Insurance Regulation, update reporting line numbers on the statement, and clarify that insurers transacting business in Florida must file an annual tax return with 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: 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:

12B-8.0012 Insurance Policy Surcharge; Rate and Computation.

(1) through (4) No change.

(5) For purposes of this rule, the date of issue or renewal ~~shall be~~ the effective date of the policy.

(6) The surcharge applies to all policies issued or renewed even if they are subsequently cancelled. However, if the policy is cancelled back to the effective date, the surcharge does ~~shall~~ not apply.

(7) through (8) No change.

~~(9) The insurer is responsible for collecting the surcharge and may cancel the policy for non-payment of the surcharge.~~

(10) through (11) renumbered (9) through (10) No change.

(12) ~~Penalty and interest may be compromised as provided in Section 213.21, F.S.~~

(13) through (14) renumbered (11) through (12) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 252.372, 624.5092 FS. History—New 6-16-94, Amended 6-20-06, 1-25-12,___.

12B-8.0016 Department of Revenue Electronic Database.

(1) through (3) No change.

(4) All forms referenced in this rule 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).

Rulemaking Authority 175.1015(5), 185.085(5) FS. Law Implemented 175.1015, 185.085 FS. History—New 12-20-07, Amended 6-28-10, 1-20-14, 1-20-15, 8-15-21,___.

12B-8.006 State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount.

(1)(a)1.a. In addition to any other license or excise tax, a regulatory assessment is assessed and imposed upon every domestic, foreign, and alien insurer authorized to issue policies of fire insurance in Florida.

b. No change.

2.a. Each insurer authorized to transact insurance business in Florida is required to remit a .1 percent surcharge on all gross direct fire, allied lines, and multiperil insurance premiums written on commercial property located within Florida.

b. To calculate the surcharge to be remitted, each insurer ~~must~~ should use the premium amounts reported on the "Exhibit of Premiums and Losses," Statutory Page 14, of the Annual Statement required to be filed with the Florida Office of Insurance Regulation. The surcharge is applicable to said policies issued or renewed on or after July 1, 1992. On or before March 1, each insurer authorized to transact insurance business in Florida must file an Insurance Premium Taxes and Fees an ~~annual R~~ eturn is required to be filed with the Department of Revenue showing the gross amount of premiums collected for the preceding year and the amount of assessment and surcharge imposed. A final, and payment for tax due for the year must is ~~required to be made at the time the insurer taxpayer files the his~~ annual return. No credits are ~~shall be~~ allowed against the tax imposed upon fire insurance assessments.

(b) No change.

(2) No change.

(3) For purposes of the regulatory assessment, every insurer issuing policies of insurance covering the peril of fire on properties located in Florida must this State shall determine the gross amount of premium applicable to the peril of fire by multiplying the premium amounts reported on the "Exhibit of Premiums and Losses," Statutory Page 14, Annual Statement, as follows:

(a) through (g) No change.

(h) Inland Marine, Line 9.1 9 – twelve percent (12%).

(i) through (k) No change.

(4) For purposes of the surcharge, the surcharge factor of .001 should be applied to the amounts reported on the "Exhibit of Premiums and Losses," Statutory, Page 14, of the Annual Statement, column 1 2, Direct Premiums Written, for the following line items:

(a) through (d) No change.

(e) Commercial multiple peril, Lines 5.1 and 5.2 Line 5.

Rulemaking Authority 213.06(1) FS. Law Implemented 624.509, 624.510, 624.511, 624.515, 624.516 FS. History—New 2-3-80, Formerly 12B-8.06, Amended 4-10-91, 2-18-93, 12-9-97, 7-31-03, 12-25-08, 1-25-12,___.

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]