

DEPARTMENT OF REVENUE**Corporate, Estate and Intangible Tax**

RULE NOS.: RULE TITLES:

12C-2.011 Administration

12C-2.0115 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-2.011, F.A.C. (Administration), are necessary to clarify the documents listed are examples of transactions for which tax is to be paid directly to the Department. The purpose of the proposed amendments to Rule 12C-2.0115, F.A.C. (Public Use Forms), are necessary to update the information on how to obtain copies of forms from the Department.

SUMMARY: The proposed amendments to Rules 12C-2.011 and 12C-2.0115, F.A.C., clarify that the documents listed are transactions for tax paid directly to the Department 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: 199.135(2), 199.202, 213.06(1) FS.

LAW IMPLEMENTED: 119.071(5), 196.199(2), 199.135, 199.202, 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:

12C-2.011 Administration.

(1) Nonrecurring Tax – Payments made directly to Department.

Only nonrecurring tax due on obligations or advances made under instruments which have been previously recorded or which are not normally recorded or which are not normally taxed at the time of recording may be paid directly to the Department. Examples This will include, but will not be limited to, tax payments due on an advance made under a future advance clause of a recorded mortgage on real property, advances made under a revolving line of credit secured by a recorded mortgage on real property, or the obligation created under an agreement or contract for deed.

(2) No change.

Rulemaking Authority 199.135(2), 199.202, 213.06(1) FS. Law Implemented 199.135 FS. History—New 4-17-72, Amended 9-26-77, 10-16-80, Formerly 12C-2.11, Amended 11-21-91, 1-28-08.

12C-2.0115 Public Use Forms.

(1)(a) The following public use forms and instructions are employed by the Department in its dealings with the public related to administration of the intangible tax. These forms are hereby incorporated and made a part of this rule by reference.

(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 ~~www.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 199.202, 213.06(1) FS. Law Implemented 119.071(5), 196.199(2), 199.202, 215.26 FS. History—New 11-21-91, Amended 1-5-94, 10-9-01, 5-4-03, 9-28-04, 6-28-05, 10-30-06, 1-28-08, 1-27-09, 1-31-10, 2-7-11, 1-29-12, 1-17-13, 5-9-13, 1-20-14, 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]