

[REDACTED]

## Section VI

### Notice of Meetings, Workshops and Public Hearings

[REDACTED]

#### DEPARTMENT OF REVENUE

The Department of Revenue announces a public meeting to which all persons are invited.

DATE AND TIME: September 30, 2025, during a regular meeting of the Governor and Cabinet.

PLACE: Cabinet Meeting Room, Lower Level - 03, The Capitol, Tallahassee, Florida

GENERAL SUBJECT MATTER TO BE CONSIDERED: Approval to publish a Notice of Proposed Rule for the following rules, as well as request final adoption of the rules and approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date

applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.:

- Rule 12-3.0012 Definitions
- Rule 12-3.0015 Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded
- Rule 12-3.0017 Adoption of Materials That Contain Departmental Procedures
- Rule 12-6.0015 Public Use Forms
- Rule 12-16.003 Form of Consent Agreements
- Rule 12-17.001 Scope of Rules
- Rule 12-18.004 Submission of Information and Claims for Compensation
- Rule 12-22.005 Disclosure Procedures
- Rule 12-26.008 Public Use Forms
- Rule 12-28.003 Enrollment Procedures
- Rule 12A-1.001 Specific Exemptions
- Rule 12A-1.005 Admissions
- Rule 12A-1.008 Newspapers, Community Newspapers, Shoppers, Magazines and Other Periodicals
- Rule 12A-1.010 Receipts from Sales by Barber Shops and Beauty Shops
- Rule 12A-1.037 Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services
- Rule 12A-1.0371 Sales of Coins, Currency, or Bullion
- Rule 12A-1.038 Consumer's Certificate of Exemption; Exemption Certificates
- Rule 12A-1.039 Sales for Resale
- Rule 12A-1.044 Vending Machines
- Rule 12A-1.056 Tax Due at Time of Sale; Tax Returns and Regulations
- Rule 12A-1.060 Registration
- Rule 12A-1.061 Rentals, Leases, and Licenses to Use Transient Accommodations
- Rule 12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft (Proposed Repeal)
- Rule 12A-1.072 Advertising Agencies
- Rule 12A-1.073 Motor Vehicle Parking Lots and Garages, Boat Docks and Marinas, and Aircraft Tie-down or Storage
- Rule 12A-1.085 Exemption for Qualified Production Companies
- Rule 12A-1.091 Use Tax
- Rule 12A-1.0911 Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors
- Rule 12A-1.097 Public Use Forms
- Rule 12A-1.108 Exemption for Data Center Property
- Rule 12A-1.109 Florida Tax Credit Scholarship Program for Commercial Rental Property (Proposed Repeal)
- Rule 12A-1.117 Annual Back-to-School Sales Tax Holiday (Proposed New)
- Rule 12A-13.002 Collection and Remittance of Fee

Rule 12A-15.003 Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax  
 Rule 12A-15.004 Specific Limitations  
 Rule 12A-15.005 Permits, Certificates, and Affidavits  
 Rule 12A-15.007 Records  
 Rule 12A-15.014 Transition Rule  
 Rule 12A-16.008 Public Use Forms  
 Rule 12B-4.001 Payment of Tax  
 Rule 12B-4.002 Liability for Tax  
 Rule 12B-4.003 Public Use Forms  
 Rule 12B-4.004 Refunds  
 Rule 12B-4.005 Penalties and Interest  
 Rule 12B-4.006 Excise Tax on Documents; Construction (Proposed Repeal)  
 Rule 12B-4.007 Recordation of Documents  
 Rule 12B-4.011 Imposition of Tax  
 Rule 12B-4.012 Rate, Consideration  
 Rule 12B-4.013 Conveyances Subject to Tax  
 Rule 12B-4.014 Conveyances Not Subject to Tax  
 Rule 12B-4.041 Imposition of Tax  
 Rule 12B-4.042 Issues Subject to Tax  
 Rule 12B-4.043 Issues Not Subject to Tax  
 Rule 12B-4.051 Imposition of Tax  
 Rule 12B-4.052 Computation of Tax; Definitions  
 Rule 12B-4.053 Taxable Documents  
 Rule 12B-4.054 Exempt Transactions  
 Rule 12B-6.001 Scope; Definitions; Index Price  
 Rule 12B-6.005 Payment of Tax; Reports; Public Use Forms  
 Rule 12B-6.0051 Public Service Tax Reporting Form  
 Rule 12B-7.005 Computation of Tax  
 Rule 12B-7.008 Public Use Forms  
 Rule 12B-7.026 Public Use Forms  
 Rule 12B-7.030 Miami-Dade County Lake Belt Mitigation Fee  
 Rule 12B-7.031 Public Use Forms  
 Rule 12B-8.0012 Insurance Policy Surcharge; Rate and Computation  
 Rule 12B-8.0016 Department of Revenue Database  
 Rule 12B-8.006 State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount  
 Rule 12B-12.005 Registration  
 Rule 12C-2.011 Administration  
 Rule 12C-2.0115 Public Use Forms  
 Rule 12-24.002 Definitions  
 Rule 12-24.003 Requirements to File or to Pay Taxes by Electronic Means  
 Rule 12-24.011 Public Use Forms  
 Rule 12-26.008 Public Use Forms  
 Rule 12-29.001 Scope

Rule 12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment  
 Rule 12-29.003 Public Use Forms  
 Rule 12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment  
 Rule 12-29.008 Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment  
 Rule 12A-1.0015 Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats  
 Rule 12A-1.097 Public Use Forms  
 Rule 12A-19.100 Public Use Forms  
 Rule 12B-5.020 Definitions; Specific Exemptions  
 Rule 12B-5.030 Importers  
 Rule 12B-5.040 Carriers  
 Rule 12B-5.050 Terminal Suppliers  
 Rule 12B-5.060 Wholesalers  
 Rule 12B-5.070 Terminal Operators  
 Rule 12B-5.080 Exporters  
 Rule 12B-5.090 Local Government Users of Diesel Fuel  
 Rule 12B-5.100 Mass Transit Systems  
 Rule 12B-5.110 Blenders  
 Rule 12B-5.121 Temporary Licenses Issued Under a Declared Emergency  
 Rule 12B-5.150 Public Use Forms  
 Rule 12B-5.300 Aviation Fuel Licensees (Repeal)  
 Rule 12B-5.375 Temporary Pollutant Importer License Issued Under a Declared Emergency  
 Rule 12B-5.400 Producers and Importers of Pollutants  
 Rule 12B-5.500 Natural Gas Fuel Retailers  
 Rule 12B-5.600 Tracker System Reporting Requirements  
 Rule 12B-8.003 Tax Statement; Overpayments  
 Rule 12C-1.022 Returns; Filing Requirement  
 Rule 12C-1.051 Forms

A copy of the agenda may be obtained by contacting: Tonya Fulford at (850)717-6799, email: RuleComments@floridarevenue.com, or referring to the Cabinet agenda posted to the Department's website at [floridarevenue.com/rules/](http://floridarevenue.com/rules/).

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).