Section I

Notice of Development of Proposed Rules and Negotiated Rulemaking

DEPARTMENT OF FINANCIAL SERVICES

Division of State Fire Marshal

RULE NO.: RULE TITLE:

69A-58.008 Standards and Requirements for Existing

Buildings; Exceptions to Rule Chapter 69A-60, the Florida Fire Prevention Code

PURPOSE AND EFFECT: Section 1013.12, F.S. requires the State Fire Marshal, in coordination with the Department of Education, to adopt rules prescribing firesafety standards and requirements for educational facilities. Rule Chapter 69A-58, F.A.C., Uniform Firesafety Standards for Educational Facilities, requires educational facilities to comply with firesafety standards and requirements in accordance with Section 1013.12, F.S. Rule Chapter 69A-60, F.A.C., the Florida Fire Prevention Code, which incorporates Rule Chapter 69A-58, F.A.C., by reference and provides an order of precedence if in conflict with rules in Rule Chapter 69A-60, F.A.C. Currently the two rule chapters conflict regarding which rule chapter controls. The proposed amendments will update the rule to clarify these requirements.

SUBJECT AREA TO BE ADDRESSED: Firesafety standards and requirements for local educational facilities.

RULEMAKING AUTHORITY: 633.104(1), (7), 1013.12(1) FS.

LAW IMPLEMENTED: 633.104(7), 633.206, 633.208, 1013.12, 1013.371, 1013.38 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: November 4, 2014, 10:00 a.m.

PLACE: Conference Room 143, Larson Building, 200 E. Gaines St., Tallahassee, Florida

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 5 days before the workshop/meeting by (850)413-3620 contacting: Casia Sinco at Casia.Sinco@myfloridacfo.com. 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 DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Casia Sinco, Chief, Bureau of Fire Prevention, Division of State Fire Marshal, Department of Financial Services, 200 E. Gaines Street, Tallahassee, Florida 32399-0342 or (850)413-3620 or Casia.Sinco@myfloridacfo.com. A copy of the text of the proposed changes can be found on the Department's website at: http://www.myfloridacfo.com/Division/LegalServices/RuleW orkshopMeetings/default.asp THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

Section II Proposed Rules

DEPARTMENT OF EDUCATION

Florida's Office of Early Learning

RULE NOS.: RULE TITLES:

6M-4.400 Required Parent Co-payment 6M-4.500 Reimbursement-General Provisions

Regarding Reimbursements for Holidays

and Absences

6M-4.501 Reimbursement During Emergency Closures PURPOSE AND EFFECT: The purpose of the proposed rules is to consolidate criteria for assessment and validation of parent co-pays and school readiness provider reimbursement.

SUMMARY: School Readiness Co-Payments and Reimbursement.

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: The rule amendments are a consolidation of existing regulations with the exception of the addition to Rule 6M-4.501, F.A.C., where the amendment if any economic impact is felt would be a positive one for the participating school readiness providers.

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: 1001.213(2), 1002.82 (2)(f)1.a.(III) FS.

LAW IMPLEMENTED: 1002.82(2)(c), 1002.82(2)(f)1.a.(III), 1002.82(2)(p), 1002.84(8), 1002.87(8), (9) 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: Wednesday, November 12, 2014, 10:00 a.m. to noon or at the conclusion of business whichever is earlier

PLACE: via Webinar; for information about how to register for the webinar go to: http://www.floridaearlylearning.com/oel_resources/rules_guid ance_technical_assistance/proposed_rules.aspx

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 7 days before the workshop/meeting by contacting: Judy Jones at (850)717-8550 or judy.jones@oel.myflorida.com. 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: Reginal Williams, Manager, Program Integrity Unit, 250 Marriott Drive, Tallahassee, FL 32399, (850)717-8550, reginal.williams@oel.myflorida.com

THE FULL TEXT OF THE PROPOSED RULE IS:

(Substantial rewording of Rule 6M-4.400 follows. See Florida Administrative Code for present text.)

6M-4.400 Required Parent Co-payment.

- (1) Co-payment Assessment. Each family that receives school readiness services shall be assessed a co-payment based on family size, the hours of care needed, and the family's income, according to the sliding fee scale included in the coalition's approved plan. If a child is authorized for part time care, the parent shall be assessed a part time co-payment. If a child is authorized for full time care, the parent shall be assessed a full time co-payment. A parent with two or more children receiving school readiness services may receive a co-payment discount for the second and any subsequent child in their care based on the coalition's approved sliding fee scale. When a discount is applied, the youngest child must be assessed a full co-payment based on the approved sliding fee scale and the hours of care needed.
- (2) Co-payment collection. The co-payment amount for which the family is responsible shall be subtracted from the provider's reimbursement, prior to payment by the coalition or its designee. Collection of the family's required co-payment for school readiness services shall be the responsibility of the provider of school readiness services in accordance with Section 1002.84(8), F.S.

- (a) When a school age child, who is authorized part time care during the school year, attends a full time day on a school holiday or school closure, the parent shall pay the part time copayment but the provider is reimbursed at a full time rate.
- (b) During the summer break, if a school age child attends full time, the parent shall pay the full time co-payment and the provider shall be reimbursed at a full time rate. The coalition's co-payment policy shall be submitted with the coalition's sliding fee scale as part of the coalition's approved plan.
- (3) Transfers. A parent may not transfer his or her child to another school readiness program provider until the parent has submitted documentation from the current school readiness program provider to the early learning coalition stating that the parent has satisfactorily fulfilled the co-payment obligation related to school readiness program. If an at-risk child's parent is unable to satisfactorily fulfill the co-payment obligation prior to transfer, the provider shall attempt to arrange a repayment plan with the at-risk child's parent. The provider shall document the repayment attempt with the coalition and the coalition shall report the parent's intent to transfer child care providers to the Child Welfare Program Office of the Department of Children and Families or the community-based lead agency.
- (a) The provider is responsible for collecting the parent copayment from the parents. The parent co-payment shall be collected within 10 calendar days of the provider's payment due date. The provider shall provide written notice of the copayment due date.
- (b) The provider shall provide written notification to the parent of the current outstanding co-payment balance within 15 days of the provider's payment due date. This notification shall be provided at least on a monthly basis as long as there co-payment balance.
- (c) If a transfer is requested, the parent must satisfactorily fulfill the co-payment obligation before a transfer will be authorized by the coaltion. In the context of this rule, satisfactory fulfillment of the co-payment obligation means immediate payment of the outstanding co-payment obligation or establishment of a repayment plan for the outstanding co-payment obligation.
- (4) Sliding fee scale. A coalition's sliding fee scale must be set at a level that provides economicially disadvantaged families equal access to the care available to families whose income is high enough not to qualify for financial assistance for school readiness services. To that end, the co-payment for the family should not exceed 10 percent of the family's income, regardless of the number of children in care. If the coalition's proposed sliding fee scale does exceed 10 percent of family income, the coalition must provide justification of how the sliding fee scale meets the federal requirement that the co-

payment be affordable, prior to approval of the proposed sliding fee scale by the Office of Early Learning.

- (5) Parent notification. Prior to a child's enrollment, the person determining eligibility shall inform the parent and the school readiness service provider of the co-payment to be paid by the parent and that additional fees which are charged by the provider may apply. If a child is enrolled with more than one provider, a co-payment must be assessed for each authorized provider. Amount of co-payment shall be in effect for the family's authorized eligibility period, unless:
- (a) The parent or referring agency requests and the coalition grants a waiver of the co-payment specified in subsection (8) or (9); or
- (b) An incorrect co-payment was assessed by the eligibility determiner as a result of an error of the eligibility determiner, program participant error, or program participant fraud, resulting in corrective action to reduce or increase the family's co-payment; or
- (c) If there is any change in marital status, employment status, income or family size.
- (6) Coalition co-payment errors. The coalition shall not take action to recover an incorrect co-payment caused by an incorrect co-payment assessment made due to an error of the coalition or its designee. Once the error is discovered, the coalition should correct the error and apply the corrected copay. The coalition shall notify the parent within 10 days of changes to the co-pay.
- (7) Co-payment recovery. A reimbursement overpayment caused by an incorrect co-payment which resulted from program participant error or parent fraud shall be recovered by the coalition from the parent.
- (8) At-risk co-payment waivers. A co-payment may be waived on a case-by-case basis for families participating in an at-risk program as defined in Section 1002.81(1), F.S. The request for the co-payment waiver must be documented during the initial authorization for care and at each redetermination. Each coalition must include a list of such qualifying events in its coalition plan and outline the procedure for obtaining a waiver of a co-payment.
- (9) Temporary co-payment waivers. A co-payment may be temporarily waived on a case-by-case basis for families with income at or below 100 percent of the federal poverty level during an event that limits a parent's ability to pay in accordance with Section 1002.84(8), F.S. The request for the co-payment waiver must be documented in the case file during the initial authorization for care and at each redetermination. Each coalition must include a list of such qualifying events in its coalition plan and outline the procedure for obtaining a waiver of a co-payment.

Rulemaking Authority 411.01(4)(e) 1001.213(2) FS. Law Implemented 411.01(5)(d)4.a. 1002.84(8) FS. History–New 2-2-05, Formerly 60BB-4.400, Amended______.

6M-4.500 <u>Child Attendance and Provider</u>
Reimbursements <u>General Provisions Regarding</u>
Reimbursements for Holidays and Absences.

- (1) General Provisions.
- (a) A school readiness provider shall not receive payment for a student prior to the student's first day of attendance or after the student's last day of attendance.
- (b) Reimbursement rates shall be paid based on a child's care level and unit of care as defined by the coalition's approved provider rate schedule for the county in which the provider's facility is located.
- (c) Daily attendance documentation shall be maintained by each school readiness provider based on the terms of the Statewide School Readiness Provider Contract, specified in Rule 6M-4.610, Florida Administrative Code (F.A.C.). The provider must record daily child attendance using a paper signin and sign-out log or electronic attendance-tracking system that is maintained at the provider site to validate the attendance data. For electornic attendance systems, the provider msut backup records on a regular basis to safeguard against loss. The sign-in and sign-out forms will vary by provider but must contain the following information:
 - 1. Provider's name,
 - 2. Child's first and last name,
 - 3. Time in and out,
 - 4. Date, and
- 5. An authorized signature or other identifier that verifies each child's attendance. Authorized signature includes provider designee for children who are transported via school to or from the provider site or a parent or person authorized by the parent.
- (d) A provider shall be reimbursed for each day that there is evidence (i.e., parent statement, supplemental attendance logs, etc.) that the child was in attendance.
- (e) For school readiness children who are transported to and/or from the provider site, attendance shall be documented in accordance with paragraph 65C-22.001(6)(f), F.A.C.
- (f) The provider must report any discrepancy, overpayment, or underpayment within sixty (60) calendar days of transmission of the reimbursement receipt. Reported changes must include supporting documentation. Discrepancies validated by the coalition will be corrected for reimburement purposes.
- (g) For a child who is authorized only full-time care, a coalition shall not recoup or adjust a provider's reimbursement for days a child attends part-time. If through monitoring or participant self-reporting, the coalition determines that a family

does not need full time care, the coalition shall conduct redetermination of care to re-assess the hours of care needed.

- (h) The coalition must conduct monitoring activities to ensure the accuracy of payments of the monthly reimbursement requests. If it is determined through monitoring of the attendance documentation that a provider received an improper payment (overpayment or underpayment), a payment adjustment is required to correct the improper payment.
- (i) In accordance with Section 1002.84(10), F.S., attendance records may not be altered or amended after December 31 of the subsequent year.
- (2) Monthly certification of child attendance for payment reimbursement.
- (a) An early learning coalition shall give a school readiness provider a monthly roster, prepared by using the statewide information system, that lists each child enrolled in the provider's school readiness program, and includes spaces for a private provider or public school to report a child's attendance for the calendar month.
- (b) A school readiness provider must certify the monthly attendance of a child enrolled in the provider's school readiness program. A school readiness provider may certify monthly attendance by electronic means approved by the early learning coalition.
- (c) For each calendar month that a school readiness provider participates in the school readiness program, the coalition shall not pay the school readiness provider until the provider submits a monthly attendance roster to the coalition which certifies the attendance of each enrolled child from the prior month.
- (d) If a child arrives at a school readiness provider's site but the provider or school refuses the child's attendance, the provider or school must record the instructional day as a non-reimbursable absence.

(3)(1) Holidays.

- (a) A recognized holiday as approved by the local coalitions shall not be counted as an absence for purposes of reimbursement. The <u>coalition Office of Early Learning</u> shall include reimbursements to providers of full and part-time care for up to twelve (12) recognized holidays per year <u>as authorized in the Statewide School Readiness Provider Contract.</u>
- (b) For school-aged children authorized part time care, a provider shall be reimbursed at a part time rate if a child care provider is closed on a coalition approved holiday. If a school-aged child is authorized full time care on school holidays, school closures or teacher inservice days, a provider shall be reimbursed at a full time rate if the provider is open. For school-aged children authorized full time care during the summer, a provider shall be reimbursed at the full time rate for coalition approved holidays.

(c) For a school-aged child, if the child is scheduled to attend full time at a provider that is open on a day when school is closed and does not attend because his/her parent has opted to keep the child home that day, the provider shall be reimbursed at the full time rate in accordance with paragraph (4)(a) below.

(4) $\frac{(2)}{(2)}$ Absences.

- (a) Reimbursement shall be authorized for no more than three (3) absences per calendar month per child except in the event of extraordinary circumstances in which case the coalition or its designee shall provide written approval for payment based on written documentation provided by the parent justifying the excessive absence for up to an additional seven (7) days. Extraordinary circumstances does not include vacation or recreational time.
- (a) Examples of extraordinary circumstances include the following:
- 1. Hospitalization of the child or parent with appropriate documentation (i.e., doctor's note, hospital admission);
- 2. Illness requiring home-stay as documented <u>(doctor's note, parent statement)</u>;
- 3. Death in the immediate family with appropriate documentation (i.e., obituary, death certificate, parent statement);
- 4. Court ordered visitation with appropriate documentation (i.e., court order); or
- 5. Unforeseen documented military deployment or exercise of the parent(s) (i.e., military orders of deployment, reserve duty).
- (b) Total monthly reimbursed absences shall not exceed ten (10) calendar days.
- (c) In the event that a child is absent for five (5) consecutive days with no contact from the parent, the provider shall notify the local coalition or its designee who in turn shall determine the need for continued care. The coalition shall document any contact made with the provider, referring agency, if applicable and parent in the case file. If a determination is made that school readiness services are no longer needed, a notice of disenrollment will be sent to the parent and school readiness provider at least 2 weeks prior to disenrollment. However, an at-risk child may not be disenrolled from the program without the written approval of the Child Welfare Program Office of the Department of Children and Families or the community-based lead agency. A notice of termination shall be maintained in the case file and provided to the parent, provider and referring agency. If a termination is filed, the notice will be provided to the referring entity.

- (d) When an at-risk child has an unexcused absence or seven consecutive days of excused absences, the school readiness provider shall notify the Department of Children and Families or community-based lead agency and the early learning coalition. The coalition shall document any contact made with the provider, referring agency and parent in the case file. The Rilya Wilson Act establishes these reporting requirements for children 3 to 5 years old. This rule shall apply to all at-risk children under the age of school entry of any age in a school readiness program.
 - (5) Reimbursement for Children with Special Needs.
- (a) A child care provider may be paid at a higher rate if caring for any school readiness child with special needs requiring additional care. To receive a special needs rate, a child care provider must submit a list of the special needs services it is providing for each special needs child, in addition to the routine school readiness services. A special needs rate may be negotiated up to 20 percent above the maximum infant care rate established by the coalition. However, this rate shall not exceed the providers private pay rate for infant care.

(b) To receive a special needs rate, in addition to the base rate, it must be requested by the provider and approved by the coalition in the Form OEL-SR 20 Statewide School Readiness Provider Contract, Exhibit 3. A special needs rate may be reimbursed for a school readiness child that has a documented physical, mental, emotional, or behavioral condition that requires a higher level of care in the child care setting. The special need child's condition must be validated by a licensed health, mental health, education or social service professional other than the child's parent or person employed by the child care provider.

(6) Reimbursement for Gold Seal Quality Care Programs.

A child care provider that has a current Gold Seal Quality
Care designation, as defined in subsections 402.26(6) and
402.281, F.S, may receive a differential rate higher than the
coalition's base approved reimbursement rate for each care
level and unit of care. The reimbursement rate for the Gold Seal
differential may be negotiated up to 20 percent above an early
learning coalition's approved reimbursement rate for each care
level and unit of care.

Rulemaking Authority 1001.213(2) FS. Law Implemented 1002.82(2)(c), 1002.82(2)(f)1.a.(III), 1002.82(2)(p), 1002.87(8), (9) FS. History–New 2-2-05, Formerly 60BB-4.500, Amended ______.

6M-4.501 Reimbursement During Emergency Closures.

(1) Each coalition shall maintain a Continuation of Operations Plan (C.O.O.P.) to be used in the event of emergency closings due to catastrophic events. Providers shall be reimbursed at the rate normally received during non-emergency hours when a coalition activates its Continuation of Operations Plan (C.O.O.P.).

(2) The coalition may consider reimbursement, in accordance with Federal and State law, for circumstances of temporary closure for individual providers when closure is beyond the control of the provider or the closure is caused by emergency circumstances, including but not limited to the declaration of a state of emergency by federal, state, or local officials, or the closure of public schools in the area in which the provider is located. In no circumstances may a coalition reimburse in excess of the pre-existing approved hours for an individual child during the temporary closure.

Rulemaking Authority 1001.213(2) FS. Law Implemented 1002.82(2)(c), 1002.82(2)(f)1.a.(III), 1002.82(2)(p) FS. History—New 2-2-05, Formerly 60BB-4.501, <a href="mailto:amended_membed_membed-me

NAME OF PERSON ORIGINATING PROPOSED RULE: Reginal Williams, Manager, Program Integrity Unit

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Shan Goff, Executive Director

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 15, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 29, 2014

DEPARTMENT OF EDUCATION

Florida's Office of Early Learning

RULE NOS.: RULE TITLES: 6M-4.401 Co-payment Collection

6M-4.502 Records to be Maintained and Monitoring

for Reimbursements

PURPOSE AND EFFECT: To repeal these rules as they are no longer necessary.

SUMMARY: Rule repeals.

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: Repealing these rules will be at minimum a neutral economic impact as the necessary requirements of these rules are being consolidated into other rules; however, as some regulation is being deleted it may reduce some regulatory burdens on and costs to small businesses.

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: 411.01(4)(e) 1001.213(2), 1002.82 (2)(f)1.a.(III) FS.

LAW IMPLEMENTED: 411.01(5)(d)4.a., 1002.82(2)(f)1.a.(III), 1002.82(2)(p), 1002.84(10) 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:

DATE AND TIME: Wednesday, November 12, 2014, 9:00 a.m. – 9:30 a.m. or at the conclusion of business whichever is earlier PLACE: Via gotowebinar; for information to register and access the webinar may be found at: http://www.floridaearlylearning.com/oel_resources/rules_guid ance technical assistance/proposed rules.aspx

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 7 days before the workshop/meeting by contacting: Reginal Williams, Manager, (850)717-8550 or at reginal.williams@oel.myflorida.com. 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: Reginal Williams, Manager, Program Integrity, 250 Marriott Drive, Tallahassee, FL 32399, (850)717-8550, reginal.williams@oel.myflorida.com

THE FULL TEXT OF THE PROPOSED RULE IS:

6M-4.401 Co-payment Collection.

Rulemaking Authority 411.01(4)(e) FS. Law Implemented 411.01(5)(d)4.a. FS. History—New 2-2-05, Formerly 60BB-4.401, Repealed

6M-4.502 Records to be Maintained and Monitoring for Reimbursements.

Rulemaking Authority 1001.213(2), 1002.82(2)(f)1.a.(III) FS. Law Implemented 1002.82(2)(f)1.a.(III), 1002.82(2)(p), 1002.84(10) FS. History—New 2-2-05, Formerly 60BB-4.502, Repealed

NAME OF PERSON ORIGINATING PROPOSED RULE: Reginal Williams, Manager, Program Integrity

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Shan Goff, Executive Director

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 13, 2014

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-6.003 Protest of Notices of Proposed Assessment

Issued by the Department Which Result

From an Audit

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-6.003, F.A.C. (Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit), are to update the intake and initial review case processing duties for written protests of audit assessments to reflect the transfer of these duties to Technical Assistance & Dispute Resolution and to remove obsolete provisions.

SUMMARY: The proposed amendments to Rule 12-6.003, F.A.C. (Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit), reflect the changes to the intake and initial review case processing procedure for written protests of audit assessments.

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 the procedures for processing written protests of assessments and 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: 72.011(2), 213.06(1), 213.21(1) FS.

LAW IMPLEMENTED: 72.011(2), 213.21(1), 213.34 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: November 7, 2014, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

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)617-6799. 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: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309

THE FULL TEXT OF THE PROPOSED RULE IS:

12-6.003 Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit.

- (1) No change.
- (2)(a) No change.
- (b)1. If the protest does not contain this required information, the taxpayer will be notified in writing by the Refunds and Distribution Process that the required information must be submitted within 15 consecutive calendar days. Within this 15 consecutive calendar day period, the taxpayer may submit a request in writing to the Refunds and Distribution Process at the address or fax number listed on the written notification from the Process for an additional 15 consecutive calendar days within which to submit this required information. Within the a 15 consecutive calendar day extension period, the taxpayer may submit a request in writing to the Refunds and Distribution Process at the address or fax number listed on the written notification from the Process for an additional 15 consecutive calendar day extension within which to submit this required information.
 - 2. through 3. No change.
- (3)(a)+. Upon receipt of a complete, timely filed written protest, the Refunds and Distribution Process will review the protest and initiate an attempt to resolve the issues. The Refunds and Distribution Process may require the office originating the Assessment to provide a written explanation, report, or narrative setting forth the basis for the Assessment. A copy of any explanation, report, or narrative provided by the originating office pursuant to this sub paragraph shall be given to the taxpayer, if such document is disclosable pursuant to applicable law.
- 2. If a resolution is not achieved, the protest will be forwarded to Technical Assistance and Dispute Resolution.

Technical Assistance and Dispute Resolution will review the protest and may require the office originating the Assessment to provide a written explanation, report, or narrative setting forth the basis for the Assessment. A copy of any explanation, report, or narrative provided by the originating office pursuant to this sub-paragraph shall be given to the taxpayer, if such document is disclosable pursuant to applicable law. If requested by the taxpayer, an opportunity for submission of additional information and an oral conference will be provided. Conferences are conducted informally in Tallahassee, Florida, and no transcript of the proceedings will be made by the Department.

- (b) If a protest is timely filed, Technical Assistance and Dispute Resolution will issue and the taxpayer and the Department are unable to resolve the disputed issues, a Notice of Decision (NOD) shall be issued. The Assessment will become a final Assessment for purposes of Chapter 72, F.S., as of the date of issuance on the NOD, unless the taxpayer timely files a petition for reconsideration of the NOD.
 - (4)(a) through (b) No change.
- (c) If a petition for reconsideration is timely filed, and the taxpayer and the Department will issue a Notice of Reconsideration (NOR) are unable to resolve the disputed issues, a NOR shall be issued. The Assessment will become a final Assessment for purposes of Chapter 72, F.S., as of the date of issuance on the NOR.
 - (5) No change.

Rulemaking Authority 72.011(2), 213.06(1), 213.21(1) FS. Law Implemented 72.011(2), 213.21(1), 213.34 FS. History–New 12-31-81, Formerly 12-6.03, Amended 7-1-88, 3-6-03.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller, Deputy Director, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6309 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 23, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, pp. 3671), to advise the public of the proposed changes to Rule 12A-6.003, F.A.C. (Protest of Notices of Proposed Assessment Issued by the Department Which Result From an Audit), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-13.004 Delegation of Authority to Determine

Settlements or Compromises

PURPOSE AND EFFECT: Section 10, Chapter 2014-40, L.O.F., amended Section 213.21(2)(a), F.S., to increase the maximum compromise authority of the Department of Revenue's Executive Director from \$250,000 to \$500,000. The proposed amendment increases the maximum amount of the Department's compromise authority from \$250,000 to \$500,000, in accord with a statutory change.

SUMMARY: The proposed amendment to Rule 12-13.004, F.A.C. (Delegation of Authority to Determine Settlements or Compromises), makes the rule consistent with the statutory provision.

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 the updates to procedural rules regarding the compromise or settlement of outstanding liabilities for tax, interest, or service fees, and 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: 213.06(1), 213.21(5) FS.

LAW IMPLEMENTED: 213.05, 213.21 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: November 7, 2014, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box

7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309

THE FULL TEXT OF THE PROPOSED RULE IS:

12-13.004 Delegation of Authority to Determine Settlements or Compromises.

- (1)(a) through (b) No change.
- (c) In all other instances, the Executive Director is authorized to settle and compromise tax, interest, and penalty, and refund requests where the amount of tax compromised is \$500,000 250,000 or less. Any tax compromise of more than \$500,000 250,000, excepting only those cases in litigation or those cases in which a taxpayer has reasonably relied on a written determination issued by the Department, must be approved by the Governor and Cabinet, as the head of the Department.
 - (2) No change.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.05, 213.21 FS. History–New 5-23-89, Amended 8-10-92, 10-24-96, 10-2-01, 10-4-04, 9-13-10, 10-29-13.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller, Deputy Director, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 23, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, pp. 3671), to advise the public of the proposed changes to Rule 12-13.004, F.A.C. (Delegation of Authority to Determine Settlements or Compromises), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE: 12A-1.005 Admissions

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12A-1.005, F.A.C. (Admissions), is to update the rule in accordance with a change made to Section 212.04(2)(a), F.S., by Section 1, Chapter 2014-29, L.O.F.

SUMMARY: The list of professional sporting events that are exempt from sales and use tax is amended to make the rule

consistent with the change made to Section 212.04(2)(a), F.S., by Section 1, Chapter 2014-29, L.O.F.

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 with activities for providing the public with tax information and 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: 212.04(4), 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.02(1), 212.04, 212.08(6), (7), 616.20 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: November 7, 2014, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

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)617-6799. 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: Tammy Miller, Deputy Director, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309

THE FULL TEXT OF THE PROPOSED RULE IS:

- 12A-1.005 Admissions tax; rate, procedure, enforcement. (1) through (2)(c) No change.
- (2)(d) Admissions to the following professional or collegiate sporting events are exempt, as provided in Sections 212.04(2)(a)5.4- and 10.9-, F.S.
- 1. National Football League championship game or Pro Bowl;
- 2. Major League Baseball, <u>Major League Soccer</u>, National Basketball Association, or National Hockey League all-star game and major League Baseball Home Run Derby held before the Major League Baseball all-star games;
- 3. National Basketball Association <u>all-star events produced</u> by the National Basketball Association and held at a facility such as an arena, convention center, or municipal facility Rookie Challenge, Celebrity Game, 3 Point Shooting Contest, or Slam Dunk Challenge;
- 4. Any semifinal or championship game of a national collegiate tournament or any postseason collegiate football game sanctioned by the National Collegiate Athletic Association.

(2)(e) through (6) No change.

Rulemaking Authority 212.04(4), 212.17(6), 212.18(2), 213.06(1), FS. Law Implemented 212.02(1), 212.04, 212.08(6), (7), 616.260 FS. History– Revised 10-7-68, 1-7-70, 6-16-72, Amended 7-19-72, 12-11-74, 9-28-78, 7-3-79, 12-3-81, 7-20-82, Formerly 12A-1.05, Amended 1-2-89, 12-16-91, 10-17-94, 3-20-96, 3-4-01, 10-2-01, 4-17-03, 6-28-05, 4-26-10, 1-12-11, 1-17-13,________.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller, Deputy Director, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 23, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, pp. 3672), to advise the public of the proposed changes to Rule 12A-1.005, F.A.C. (Admissions), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE: 12A-1.097 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to adopt, by reference, updates and changes to forms used by the Department in the administration of sales and use tax.

SUMMARY: The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), adopt, by reference, updates and changes to forms currently used by the Department to administer sales and use tax.

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 with activities for providing the public with information on new tax exemptions, and to update sales and use tax returns, 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: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS.

LAW IMPLEMENTED: 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) 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: November 7, 2014, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

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)617-6799. 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: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) through (b) No change. Form Number Title Effective Date (2)(a) DR-1Florida Business Tax __(01/14) Application (R. ____ 10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03618) (b) DR-1N Instructions for Completing the Florida Business Tax Application (Form DR-1) (R. ____ 10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03631) (c) DR-1CON Application for Consolidated Sales and Use Tax Filing Number (R. ___ 02/11) (01/12)(http://www.flrules.org/Gateway/reference.asp?No=Ref-___00938) (3)(a) through (4) No change (5)(a) DR-7 Consolidated Sales and Use (01/13)Tax Return (R. ____ 07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___02152) (b) DR-7N Instructions for Consolidated Sales and Use Tax Return

(R. ____ 07/12) ____ (01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref- ____02153)

(c) DR-15CON Consolidated Summary -Sales and Use Tax (R. ___ 07/12) (01/13)(http://www.flrules.org/Gateway/reference.asp?No=Ref-___02152) (6)(a) DR-15 Sales and Use Tax Return (R. 07/12) (01/13)(http://www.flrules.org/Gateway/reference.asp?No=Ref-02154) (b) DR-15N Instructions for DR-15 Sales and Use Tax Returns $(R. \frac{07/12})$ $(\frac{01/13})$ (http://www.flrules.org/Gateway/reference.asp?No=Ref-___02155) (c) No change. (d) DR-15EZ Sales and Use Tax Return (R. ____ 07/12) (01/13)(http://www.flrules.org/Gateway/reference.asp?No=Ref-___02156) (e) DR-15EZN Instructions for DR-15EZ Sales and Use Tax (R. _ __(01/13) (01/13)(http://www.flrules.org/Gateway/reference.asp?No=Ref-___02157) (f) through (k) No change. (7) through (23) No change.

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), $212.11(5)(b),\ \ 212.12(1)(a)2.,\ \ 212.17(6),\ \ 212.18(2),\ \ (3),\ \ 212.183,$ 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History-New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5- $07,\ 1\text{-}1\text{-}08,\ 4\text{-}1\text{-}08,\ 6\text{-}4\text{-}08,\ 1\text{-}27\text{-}09,\ 9\text{-}1\text{-}09,\ 11\text{-}3\text{-}09,\ 1\text{-}11\text{-}10,\ 4\text{-}26\text{-}12\text{-}120,\ 11\text{-}200,\ 11\text{-}200,\$ 10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller, Deputy Director, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 23, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, pp. 3672), to advise the public of the proposed changes to Rule 12A-1.097, F.A.C. (Public Use Forms), and to provide that, if requested in

writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-19.071 Department of Revenue Electronic Database PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-19.071, F.A.C. (Department of Revenue Electronic Database), are to adopt, by reference, updates to instructions for the Department's Address/Jurisdiction Database used for assigning local communications services tax, and to update the internet site address for the Address/Jurisdiction Database.

SUMMARY: The proposed amendments to Rule 12A-19.071, F.A.C. (Department of Revenue Electronic Database), update the instructions for the Department's Address/Jurisdiction Database used for assigning local communications services tax, and update the internet site address for the Address/Jurisdiction Database.

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 with activities for providing the public with tax information and 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: 202.26(3)(b), (g) FS.

LAW IMPLEMENTED: 202.22(2), 202.23 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: November 7, 2014, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

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)617-6799. 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: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-19.071 Department of Revenue Electronic Database. (1)(a) The Department maintains an electronic database that assigns service addresses to local taxing jurisdictions in a format that satisfies the requirements of Section 202.22(2)(a), F.S. The electronic database, referred to as Florida's the eommunications services tax Address/Jurisdiction Database, is maintained on the Department's website https://pointmatch.state.fl.us http://geotax.state.fl.us. An updated Address/ Jurisdiction Database is posted to the Department's website 90 days prior to adoption of the Database. Address/Jurisdiction The updated Address/Jurisdiction Database is adopted and becomes effective every January 1 or July 1. References to the effective Address/Jurisdiction Database refer to the official database that is available on the website and conclusive for purposes of communications services tax, which was adopted the previous January 1 or July 1. The effective Address/Jurisdiction Database does not include the information contained in the pending files described in paragraph (b).

- (b) through (g) No change.
- (2)(a) No change.

contact the Department to request authorization to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in Rule 12A-19.100, F.A.C.).

- (c) through (e) No change.
- (3) No change.

Rulemaking Authority 202.26(3)(b), (g) FS. Law Implemented 202.22(2), 202.23 FS. History–New 11-14-05, Amended 12-20-07, 6-28-10, 1-20-14.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller, Deputy Director, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 23, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, pp. 3672-3673), to advise the public of the proposed changes to Rule Chapter 12A-19, F.A.C. (Communications Services Tax), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE: 12A-19.100 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), are to adopt, by reference, changes to forms used to administer the Department's Address/Jurisdiction Database and changes to tax returns used to report the Florida communications services tax.

SUMMARY: The proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), adopt, by reference, changes to forms used to administer the Department's Address/Jurisdiction Database and changes to tax returns used to report the Florida communications services tax.

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 with activities for providing the public with tax information and 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: 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS.

LAW IMPLEMENTED: 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.13(2), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) 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: November 7, 2014, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

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)617-6799. 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: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6309

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-19.100 Public Use Forms.

(1)(a) The Department employs the following public-use forms and instructions in the administration of Chapter 202, F.S., Communications Services Tax, and in the administration of the Department's electronic Address/Jurisdiction Database created pursuant to Sections 175.1015 and 185.085, F.S. These forms are hereby incorporated by reference in this rule.

(b) No change.

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
01/15	January 2015-	DITIES
01/14	January 2014 – <u>December</u> 2014	January 1, 2014 – <u>December 2014</u>
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012
07/11	July 2011 – December 2011	July 1, 2011 – December 31, 2011
01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011
08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009
01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008
06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005

01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005	
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004	
10/04	October 2004	October 1, 2004 – October 31, 2004	
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004	
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004	
12/03	December 2003	December 1, 2003 – December 31, 2003	
11/03	November 2003	November 1, 2003 – November 30, 2003	
10/03	October 2003	October 1, 2003 – October 31, 2003	
06/03	June 2003 – September 2003	June 1, 2003 – September 30, 2003	
03/03	March 2003 – May 2003	March 1, 2003 – May 31, 2003	
01/03	January 2003 – February 2003	January 1, 2003 – February 28, 2003	
12/02	December 2002	December 1, 2002 – December 31, 2002	
11/02	November 2002	November 1, 2002 – November 30, 2002	
10/02	October 2002	October 1, 2002 – October 31, 2002	
01/02	January 2002 – September 2002	January 1, 2002 – September 30, 2002	
12/01	October 2001 – December 2001	October 1, 2001 – December 31, 2001	

Form Number Title Effective Date (3) No change. (4)(a) DR-700016 Florida Communications

Services Tax Return (R. 01/15)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)

- (a) through (ll) renumbered (b) through (mm) No change.
- (5) No change.
- (6) DR-700020 Notification of Method Employed to Determine Taxing Jurisdiction Change (Communications Services Tax)

(R. ____ 10/08) ____ 01/09

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___)
(7) through (12) No change.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller, Deputy Director, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6309

NAME OF AGENCY HEAD WHO APPROVED THE

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 23, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, pp. 3672-3673), to advise the public of the proposed changes to Rule Chapter 12A-19, F.A.C. (Communications Services Tax), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE: 12B-5.150 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), is to adopt, by reference, changes to forms used by the Department in the administration of taxes imposed on fuels and pollutants. SUMMARY: The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), adopts, by reference, updates and changes to forms used by the Department in the administration of the taxes imposed on fuels and pollutants.

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 with activities for providing the public with updates to tax returns and 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: 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 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: November 7, 2014, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

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 days before the workshop/meeting by contacting: Tonya Fulford at (850)617-6799. 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: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.150 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department and are hereby incorporated by reference in this rule.

(b) No change.

Form Number Title Effective Date (2) No change.

(3) DR-156 Florida Fuel Tax Application

 $(R. \frac{10/13}{})$

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___03578)

(4) through (11) No change.

(12) DR-182 Florida Air Carrier Fuel Tax

01/14 Return (R. ___ 01/14)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-

(13) through (18) No change. (19) DR-309631N Instructions for Filing Terminal Supplier Fuel Tax Return 01/14(R. ___ <u>01/14</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 03585) (20) No change. (21) DR-309632N Instructions for Filing Wholesaler/Importer Fuel Tax Return 01/14(R. ___ 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 03587) (22) through (24) No change. (25) DR-309634N Instructions for Filing Local Government User of Diesel 01/14 Fuel Tax Return (R. ____ 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____ 03590) (26) No change. (27) DR-309635N Instructions for Filing Blender 01/14 Fuel Tax Return (R. ___ 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____03592) (28) No change. (29) DR-309636N Instructions for Filing Terminal Operator Information 01/14Return (R. 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 03594) (30) No change. (31) DR-309637N Instructions for Filing Petroleum Carrier Information 01/14Return (R. ____ <u>01/14</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____03595) (32) No change. (33) DR-309638N Instructions for Filing Exporter Fuel Tax Return ____ 01/14 (R. ___ 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____03597) (34) through (37) No change. Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History-New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller, Deputy Director, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 23, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, pp. 3673), to advise the public of the proposed changes to Rule 12B-5.150, F.A.C. (Public Use Forms), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-8.003 Tax Statement; Overpayments

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), is to adopt, by reference, changes to forms used by the Department in the administration of the insurance premium taxes, fees, and surcharges.

SUMMARY: The proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), adopts, by reference, changes to forms used by the Department in the administration of the insurance premium taxes, fees, and surcharges.

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 with activities for providing the public with updates to tax returns and 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: 213.06(1) FS.

LAW IMPLEMENTED: 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.19, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.51055, 624.5107, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 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: November 7, 2014, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

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)617-6799. 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: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-8.003 Tax Statement; Overpayments.

(1) Tax returns and reports shall be made by insurers on forms prescribed by the Department. These forms are hereby incorporated by reference in this rule.

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(2) through (3) No change.
    Form Number
                     Title
                                               Effective Date
    (4)(a) DR-907
                     Florida Insurance Premium
                     Installment Payment
                                                       01/14
                     (R. ___ <del>01/14</del>)
(http://www.flrules.org/Gateway/reference.asp?No=Ref-____ 03613)
    (b) DR-907N
                     Instructions for Filing Insurance
                     Premium Installment Payment
                     (Form DR-907)
                          \frac{01/14}{1}
                                                        01/14
(http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 03613)
    (5)(a) DR-908
                     Insurance Premium Taxes and
                     Fees Return for Calendar Year
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2014 2013 (R. ___ 01/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__ 03614) (b) DR-908N Instructions for Preparing 01/14Form DR-908 Florida Insurance Premium Taxes and Fees Return (R. $\frac{01}{14}$) (http://www.flrules.org/Gateway/reference.asp?No=Ref-03615) (6) DR-350900 2014 2013 Insurance Premium 01/13 Tax Information for Schedules XII and XIII, DR-908 (R. ___ 01/14)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___ 03616) Rulemaking Authority 213.06(1) FS. Law Implemented 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.19, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.5107, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032, FS., History-New 2-3-80, Formerly 12B-8.03, Amended 3-25-90, 3-10-91, 2-18-93, 6-16-94, 12-9-97, 3-23-98, 7-1-99, 10-15-01, 8-1-02, 5-4-03, 9-28-04, 6-28-05, 6-20-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12 1-17-13, 1-20-14,__

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller, Deputy Director, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 23, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, pp. 3674), to advise the public of the proposed changes to Rule Chapter 12B-8, F.A.C. (Insurance Premium Taxes, Fees and Surcharges), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-8.0016 Department of Revenue Electronic Database

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12B-8.0016, F.A.C. (Department of Revenue Electronic Database), is to provide reference to the updates to instructions for the Department's Address/Jurisdiction Database used for assigning premiums and policies to local tax jurisdictions.

SUMMARY: The proposed amendment to Rule 12B-8.0016, F.A.C. (Department of Revenue Electronic Database), provides reference to the updates to instructions for the Department's Address/Jurisdiction Database used for assigning premiums and policies to local tax jurisdictions.

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 with activities for providing the public with updates to tax returns and 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: 175.1015(5), 185.085(5) FS. LAW IMPLEMENTED: 175.1015, 185.085 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: November 7, 2014, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-8.0016 Department of Revenue Electronic Database. (1)(a)1. The Department maintains an electronic database that is for use by insurers to assign insurance policies and premiums to local taxing jurisdictions. The electronic database, referred to as Florida's the Insurance Premium Tax Address/Jurisdiction Database ("database"), is maintained on the Department's website at https://pointmatch.state.fl.us http://geotax.state.fl.us. An updated database is posted to the Department's website by November 1 of each year to be used in assigning policies and premiums to the proper local taxing jurisdictions for the insurance premium tax return due for the tax year beginning on or after the January 1 following the posting of the database; however, insurers may use the updated database when it is posted to assign policies and premiums to the proper local taxing jurisdiction for the current tax year. The database available for downloading does not include the information contained in the pending changes described in paragraph (b).

- 2. The database also has a single address lookup feature that permits any person to enter an address and ascertain to which local taxing jurisdiction, if any, the address is assigned.
- 3. Local taxing jurisdictions are provided with access codes to permit them to register as users of the database and to request changes in address assignments. Local taxing jurisdictions may register on the Department's website at https://pointmatch.state.fl.us http://geotax.state.fl.us.
- 4. When the Department is notified by the Division of Retirement, Department of Management Services, that a local taxing jurisdiction is to be added or deleted, the Department will update the database based upon existing database addresses within that jurisdiction. However, for the addition of special fire control districts, as defined in Section 175.032(16), F.S., whose boundaries do not follow municipal or county lines, the special fire control district must identify the addresses within its local taxing jurisdiction.
 - (b) through (c) No change.
 - (2)(a) No change.

must also be submitted on Form DR-700022, Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in Rule 12A-19.100, F.A.C.), with the exception of Special Fire Control Districts, which must use Form DR-350907, Local Insurance Premium Tax Special Fire Control Districts Notification of Jurisdiction Change (R. 10/13, hereby incorporated by reference, effective 1/14) (http://www.flrules.org/Gateway/reference.asp?No=Ref-03612).

- (c) through (e) No change.
- (3) through (4) No change.

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,______.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller, Deputy Director, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 23, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, pp. 3674), to advise the public of the proposed changes to Rule Chapter 12B-8, F.A.C. (Insurance Premium Taxes, Fees and Surcharges), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: RULE TITLE:

12C-1.051 Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-1.051, F.A.C. (Forms), is to adopt, by reference, changes to forms used by the Department in the administration of the corporate income tax.

SUMMARY: The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), adopt, by reference, changes to forms used by the Department in the administration the corporate income tax. OF **SUMMARY** OF **STATEMENT 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 with activities for providing the public with updates to tax returns and instructions and 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: 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.51, 1002.395(13) FS.

LAW IMPLEMENTED: 119.071(5), 212.08(5)(p), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.19, 220.191, 220.192, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 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: November 7, 2014, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

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) 617-6799. 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: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-1.051 Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the corporate income tax and franchise tax. These forms are hereby incorporated by reference in this rule.

reference in this rule	•		
(b) No change.			
Form Number	Title	Effective Date	
(2) No change.			
(3)(a) F-1065	Florida Partnership Informat	ion	
(3)(a) 1 -1003	•	01/13	
a			
	/Gateway/reference.asp?No=		
(b) F-1065N	Instructions for Preparing Fo		
	Florida Partnership Informat	ion Return	
	(R. <u>01/14</u> 01/13)	01/13	
(http://www.flrules.org	/Gateway/reference.asp?No=	Ref- 02102)	
(4) F-1120A	Florida Corporate Short Forr		
(.)1 112011	Income Tax Return		
	(R. $01/14$ $01/13$)	01/13	
a			
	/Gateway/reference.asp?No=		
(5)(a) F-1120	Florida Corporate Income/Fr		
	Tax Return (R. <u>01/14</u> 01/13)	01/13	
(http://www.flrules.org	/Gateway/reference.asp?No=	Ref 02103)	
(b) F-1120N	F-1120 Instructions – Corpor		
` '	Income/Franchise Tax Return		
	taxable years beginning on o		
	January 1, 2013 2012	i aitoi	
		01/12	
	(R. <u>01/14</u> 01/13)	01/13	
	/Gateway/reference.asp?No=		
(6) F-1120ES	Declaration/Installment of Fl	orida	
	Estimated Income/Franchise	Tax	
	for Taxable Year Beginning		
	on or after January 1, 2013		
	(R. 01/14 01/13)	01/13	
(http://www.flmlog.org	Gateway/reference.asp?No=		
		Kei 02103)	
(7) through (9) No			
(10)(a) F-1158Z	Enterprise Zone Property Ta		
	Credit (R. <u>08/13</u> 01/09)	01/09	
(http://www.flrules.org/Gateway/reference.asp?No=Ref)			
(b) F-1158ZN	Instructions for Florida Form	1	
	F-1158Z Enterprise Zone Pro		
	Tax Credit (R. <u>08/13</u> 01/09)		
(http://www.flrules.org	/Gateway/reference.asp?No=		
	/Gateway/Telefelice.asp:110=	<u> </u>	
(11) No change.		_	
(12) F-2220	Underpayment of Estimated		
	Florida Corporate Income/Fr	anchise	
	Tax (R. <u>01/14</u> 01/13)	01/13	
(http://www.flrules.org	/Gateway/reference.asp?No=	Ref 02111)	
(13) F-7004	Florida Tentative Income/Fra		
, , , , , , , , ,	Tax Return and Application		
	Extension of Time to File Re		
a., // a. 1	(R. <u>01/14</u> 01/13)	01/13	
(http://www.flrules.org	/Gateway/reference.asp?No=	Kef 02112)	

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller, Deputy Director, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-6309 NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 23, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: A Notice of Proposed Rule Development was published in the Florida Administrative Register on August 28, 2014 (Vol. 40, No. 168, pp. 3674-3675), to advise the public of the proposed changes to Rule 12C-1.051, F.A.C. (Forms), and to provide that, if requested in writing, a rule development workshop would be held on September 11, 2014. No request was received by the Department. No written comments were received by the Department.

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

Economic Self-Sufficiency Program

RULE NO.: RULE TITLE:

65A-1.7141 SSI-Related Medicaid Post Eligibility

Treatment of Income

PURPOSE AND EFFECT: The Department is aligning policy with the Medicaid State Plan by amending the uncovered medical expense deduction policy and adding an additional personal needs allowance. The Department is also adding the Program of All-Inclusive Care for the Elderly, the Cystic Fibrosis, iBudget Florida and Statewide Medicaid Managed Care Long-Term Care waivers and their deduction policies. These policies are used to determine the amount the Medicaid Agency must reduce its payments to nursing facilities and waiver providers, for services provided to an individual towards their cost of care in the post eligibility determination process.

Included in this proposed rule amendment are wording changes to improve the overall content of the rule and technical changes of a non-substantive nature.

SUMMARY: The proposed rule amends SSI-Related Medicaid post eligibility determination language.

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: The Department considered the factors in Section 120.541, F.S. The proposed rule is not expected to exceed the criteria in paragraph 120.541(2)(a), F.S., therefore, legislative ratification is not required under subsection 120.541(3), 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: 409.212, 409.919, 409.961 FS.

LAW IMPLEMENTED: 409.902, 409.906, 409.212, 409.919, 409.961, 409.962, 409.9634 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: November 18, 2014, 10:00 a.m. – 11:00 a.m.

PLACE: 1317 Winewood Boulevard, Building 3, Room 455, Tallahassee, Florida 32399-0700

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 7 hours before the workshop/meeting by contacting: Vonsenita Tranquille. 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: Vonsenita Tranquille. 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 FULL TEXT OF THE PROPOSED RULE IS:

65A-1.7141 SSI-Related Medicaid Post Eligibility Treatment of Income.

After an individual is determined eligible satisfies all non-financial and financial eligibility criteria for Hospice, Iinstitutional Ceare Program (ICP), Program of All-Inclusive Care for the Elderly (PACE), services or Assisted Living waiver (ALW/HCBS), Cystic Fibrosis waiver, Individual Budgeting (iBudget), or Statewide Medicaid Managed Care Long-Term Care (SMMC-LTC) Program, the Delepartment determines the amount of the individual's patient responsibility. "Patient responsibility" is the amount the Medicaid Agency must reduce its payments to an institution for services provided to an individual towards their cost of care. Patient responsibility is based on the amount of income remaining after the following deductions are applied pursuant to 42 CFR § 435.725 and 42 CFR § 435.726. This process is called "post eligibility treatment of income".

- (1) For Hospice and institutional care services, the following deductions are applied to the individual's income to determine patient responsibility:
- (a) <u>A Personal Needs Allowance (PNA) of \$105</u>. Individuals residing in medical institutions shall have \$10535 of their monthly income protected for their personal needs allowance.

(b)(e) A PNA for iIndividuals residing in the community. who elect Individuals electing hHospice services shall have an amount of their monthly income equal to the federal poverty level (FPL) protected as their personal need-allowance-unless they are a resident of a medical institution, in which case \$35 of their income is protected for their personal need allowance.

(c)(b) An additional PNA for therapeutic wages. If the institutionalized individual earns therapeutic wages, an additional deduction from amount of income equal to one-half of the monthly therapeutic wages, up to a maximum of \$111, shall be applied and treated as an additional PNA protected for personal need. This protection is in addition to the \$35 personal need allowance.

(c) Individuals who elect Hospice services have an amount of their monthly income equal to the federal poverty level protected as their personal need allowance unless they are a resident of a medical institution, in which case \$35 of their income is protected for their personal need allowance.

(d) An additional PNA for court ordered child support. If the institutionalized individual is court ordered to pay child support an additional PNA is deducted in an amount equal to the court ordered support paid by the individual to meet their court ordered obligation. The additional PNA is applied only if a court ordered deduction was not made under another provision under the post eligibility process.

(e)(d) The community spouse income allowance. The Delepartment applies the formula and policies in 42 U.S.C. section 1396r-5(d), and Rule 65A-1.716, F.A.C. to compute the community spouse income allowance after-the institutionalized spouse is determined eligible for institutional care benefits. The standards used are found in subsection 65A 1.716(5), F.A.C. The current Food Assistance Program standard utility allowance is used to determine the community spouse's excess utility expenses.

(f) The community spouse's excess utility expense. These expenses are based on the current Food Assistance Program's standard utility allowance as referenced in subsection 65A-1.603(2), F.A.C.

(g) For community hHospice, eases, a spousal allowance. This allowance is equal to the Supplemental Security Income (SSI) Federal Benefit Rate (FBR), minus the spouse's own monthly income shall be deducted from the individual's income. If the individual has a spouse and a dependent child(ren) they are entitled to a portion of the individual's income equal to the Temporary Cash Assistance consolidated need standard (CNS) minus the spouse and dependent's income. For CNS criteria, refer to subsection 65A 1.716(1), F.A.C.

(h) A portion of the individual's income equal to 100% of the Federal Poverty Level (FPL), minus the spouse and dependent's income, if the individual has a spouse and dependent child. (For FPL criteria, refer to subsection 65A-1.716(1), F.A.C.).

(i)(f) For ICP or <u>Institutional</u> institutionalized Hospice, income is protected for the month of admission and discharge, if the individual's income for that month is obligated to directly pay for their cost of food or shelter outside of the facility.

(j)(g) <u>Unreimbursed medical expense deduction. The following policy will be applied in considering medical deductions for institutionalized individuals to calculate the amount allowed for the unreimbursed medical expense deduction: Effective January 1, 2004, the department allows a deduction for the actual amount of health insurance premiums, deductibles, coinsurance charges and medical expenses, not subject to payment by a third party, incurred by a Medicaid recipient for programs involving post eligibility calculation of a patient responsibility, as authorized by the Medicaid State Plan and in accordance with 42 CFR 435.725.</u>

- 1. <u>For institutionalized persons or residents of medical institutions, the deduction includes</u> The medical/remedial care service or item must meet all the following criteria:
- a. Any premium, deductible, or coinsurance charges or payments for health insurance coverage. Be recognized under state law:
- b. For other incurred medical expenses, the expense must be for a medical or remedial care service and be medically

necessary as specified in subsection 59G-1.010(166), F.A.C. For medically necessary care, services and items not paid for under the Medicaid State Plan, the actual billed amount will be the amount of the deduction, not to exceed the maximum payment or fee recognized by Medicare, commercial payors, or any other third party payor, for the same or similar item, care, or service. Be medically necessary;

2.e. The expense must have been incurred no earlier than the eligibility period, including the three month period preceding the month of application. Not be a Medicaid compensable expense; and

3.d. The expense must not have been paid for under the Medicaid State Plan. Not be covered by the facility or provider per diem.

2. For services or items not covered by the Medicaid State Plan, the amount of the deduction will be the actual amount for services or items incurred not to exceed the highest of a payment or fee recognized by Medicare, commercial payers or any other contractually liable third party payer for the same or similar service or item.

4.3. The unreimbursed medical expense deduction includes other long term care health insurance policies considered to be first payor for medical items, care, or services covered by such policies. Therefore, to be deducted from the individual's income, the individual must demonstrate that other insurance does not cover such medical items, care, or services. Expenses for services or items received prior to the first month of Medicaid eligibility can only be used in the initial projection of medical expenses if the service or item was provided during the three month period prior to the month of application and it is anticipated that the expense for the service or item will recur in the initial projection period.

5.4. The medical and remedial care expenses that were incurred as the result of imposition of a transfer of assets penalties are limited to zero. For the initial projection period, the department will allow a deduction for the anticipated amount of uncovered medical expenses incurred during the three month period prior to the date of application, and that are recurring (reasonably anticipated to occur) expenses in the initial projection period.

5. Actual incurred and recognized expenses will be deducted in each of the three months prior to the Medicaid application month when an applicant requests three months prior Medicaid coverage and is eligible in the prior month(s).

6. The initial projection period is the first day of the first month of Medicaid eligibility beginning no earlier than the application month through the last day of the sixth month following the month of approval. A semi-annual review is scheduled for the fifth month after the month approved to evaluate the recipient's actual incurred medical expenses for the prior six months.

7. For the semi annual review, the department will request documentation of the recipient's actual incurred medical expenses for the prior six months.

a. If the recipient documents their actual expenses, staff must compare the total projected expenses budgeted with the total actual recurring expenses to determine if the projection was accurate. If the projection was overstated or understated by more than \$120, the department must use the amount overstated or understated by more than \$120 combined with the total expenses anticipated to recur and any non recurring expenses incurred during the period to compute an average amount to deduct from patient responsibility for the next projection period, if possible. If an adjustment is not possible, the department must adjust the patient responsibility for each past month in which an expense was overstated.

b. If a recipient fails to document their actual expenses for the last projection period at the time of their semi annual review, the department must assume the recipient did not incur the expense(s) which was projected. The department will remove the deduction for the next projection period and calculate the total amount of deductions incorrectly credited in the prior projection period to adjust the recipient's future patient responsibility. If an adjustment is not possible, the department must adjust the patient responsibility for each past month in which an expense was overstated.

8. The steps in subparagraph (g)7. above must be repeated for each semi-annual review.

9. Recipients must report their uncovered medical expenses timely.

a. New, recurring uncovered medical expenses must be reported no later than the tenth day of the month in which the next semi annual review is due. If the due date falls on a weekend or holiday, the recipient must report by the end of the next regularly scheduled business day. Recurring expenses reported timely will be included in the calculation of patient responsibility beginning with the month the expense was incurred. Recurring expenses not reported timely will be included in the calculation of patient responsibility beginning the month reported and will be prorated for the remaining months of the projection period, but no adjustments in patient responsibility will be made for past months in which expenses went unreported.

b. Non recurring uncovered medical expenses must be reported no later than the tenth day of the month in which the next semi annual review is due. If the due date is a weekend or holiday, the recipient must report by the end of the next regularly scheduled business day. Non recurring expenses reported timely will be held until the semi-annual review month and prorated over the next six month period. Non recurring expenses not reported timely will not be included as a deduction in the patient responsibility calculation.

- (2) For ALW/HCBS, the following deductions shall apply in computing patient responsibility:
- (a) An allowance for personal needs in the amount equal to the Optional State Supplementation (OSS) (as defined in Chapter 65A 2, F.A.C.), cost of care plus the OSS personal need allowance.
- (b) An amount equal to the, cash assistance consolidated need standard minus the dependent's income for the client's dependent unmarried child under age 21, or their disabled adult child living at home, when there is no community spouse.
- (c) Deductions in paragraphs (1)(b), (d), (f) and (g), as applicable.
- (2) For the Program of All-Inclusive Care for the Elderly (PACE), the following deductions are applied to the individual's income to determine patient responsibility:
- (a) A deduction is made for the PNA based on the individual's living arrangement as follows:
- 1. For an individual residing in the community, not in an assisted living facility (ALF), the PNA is equal to 300% of the FBR.
- 2. For an individual who is residing in an ALF, the PNA is computed using the ALF basic monthly rate (for three meals per day and a semi-private room), plus 20% of the FPL.
- 3. For an individual residing in a nursing home, the PNA is \$105.
- (b) A spousal deduction equal to the SSI FBR minus the spouse's monthly income.
- (c) A deduction for incurred medical or remedial care expenses not subject to payment by a third party, and subject to the following reasonable limits:
- 1. The service or item claimed as a deduction from the individuals income must be a medical or remedial care service, be medically necessary, have been incurred no earlier than the 3 months preceding the month of application and have not been paid for under the Medicaid State Plan.
- 2. For medically necessary care, services and items not paid for under the Medicaid State Plan, the actual billed amount will be used as the deduction not to exceed the maximum payment or fee recognized by Medicare, commercial payers or any other third party payer for the same or similar item, care, or service.
- 3. Other resident health insurance policies will be treated as first payor and the beneficiary will have to demonstrate that the other insurance has not or will not cover the expense.
- 4. The medical or remedial care expenses that were incurred as the result of imposition of a transfer of assets penalties are limited to zero.
- (d) If the institutionalized individual is court ordered to pay child support an additional PNA is deducted in an amount equal to the court ordered support paid by the individual to meet their court ordered obligation The additional PNA is applied only if

- <u>a court ordered deduction was not made under another</u> <u>provision under the post eligibility process.</u>
- (3) For the Cystic Fibrosis waiver, the following deductions are applied to the individual's income to determine patient responsibility in accordance with 42 CFR 435.726:
- (a) A deduction is made for PNA in an amount that is equal to 300% of the FBR.
- (b) A spousal deduction equal to the SSI standard FBR minus the spouse's monthly income.
- (c) A deduction for the family at the Temporary Cash Assistance CNS.
- (d) A deduction for incurred medical or remedial care expenses not subject to payment by a third party, and subject to the following reasonable limits:
- 1. The service or item claimed as a deduction from the individuals income must be a medical or remedial care service, be medically necessary, have been incurred no earlier than the 3 months preceding the month of application and have not been paid for under the Medicaid State Plan.
- 2. For medically necessary care, services and items not paid for under the Medicaid State Plan, the actual billed amount will be used as the deduction not to exceed the maximum payment or fee recognized by Medicare, commercial payers or any other third party payer for the same or similar item, care, or service.
- 3. Other resident health insurance policies will be treated as first payor and the beneficiary will have to demonstrate that the other insurance has not or will not cover the expense.
- 4. The deduction for medical or remedial care expenses that were incurred as the result of imposition of a transfer of asset penalty period is limited to zero.
- (4) For the iBudget Florida waiver, the following deductions are applied to the individual's income to determine patient responsibility in accordance with Section 435.726, F.S.:
- (a) A deduction is made for PNA in an amount that is equal to 300% of the FBR.
- (b) A spousal deduction equal to the SSI standard FBR minus the spouse's monthly income.
- (c) A deduction for the family at the Temporary Cash Assistance CNS.
- (d) A deduction for incurred medical or remedial care expenses not subject to payment by a third party, and subject to the following reasonable limits:
- 1. The service or item claimed as a deduction from the individuals income must not be a medical or remedial care service, be medically necessary, have been incurred no earlier than the 3 months preceding the month of application and have not been paid for under the Medicaid State Plan.
- 2. For medically necessary care, services and items not paid for under the Medicaid State Plan, the actual billed amount will be used as the deduction not to exceed the maximum

payment or fee recognized by Medicare, commercial payers or any other third party payer for the same or similar item, care, or service.

- 3. Other resident health insurance policies will be treated as first payor and the beneficiary will have to demonstrate that the other insurance has not or will not cover the expense.
- 4. The medical or remedial care expenses that were incurred as the result of imposition of a transfer of asset penalty period is limited to zero.
- (5) For the Statewide Medicaid Managed Care Long-Term Care Program, the following deductions are applied to the individual's income to determine patient responsibility in accordance with 42 CFR 435.726:
- (a) A deduction is made for the PNA based on the individual's living arrangement as follows:
- 1. For an individual residing in the community, not in an ALF, the PNA is equal to 300% of the FBR.
- 2. For an individual who is residing in an ALF, the PNA is computed using the ALF basic monthly rate (for three meals per day and a semi-private room), plus 20% of the FPL.
- (b) A Community spouse income allowance in the amount equal to the FBR, minus the spouse's own income.
- (c) A deduction for incurred medical or remedial care expenses not subject to payment by a third party, and subject to the following reasonable limits:
- 1. The service or item claimed as a deduction from the individuals income must be a medical or remedial care service, be medically necessary, have been incurred no earlier than the 3 months preceding the month of application and have not been paid for under the Medicaid State Plan.
- 2. For medically necessary care, services and items not paid for under the Medicaid State Plan, the actual billed amount will be used as the deduction not to exceed the maximum payment or fee recognized by Medicare, commercial payers or any other third party payer for the same or similar item, care, or service.
- 3. Other resident health insurance policies will be treated as first payor and the beneficiary will have to demonstrate that the other insurance has not or will not cover the expense.
- 4. The medical or remedial care expenses that were incurred as the result of imposition of a transfer of asset penalty period is limited to zero.

Rulemaking Authority <u>409.212</u>, 409.919, <u>409.961</u> FS. Law Implemented 409.902, <u>409.903</u> <u>409.904</u>, 409.906, <u>409.212</u>, 409.919, <u>409.961</u>, <u>409.962</u>, <u>409.963</u> FS. History–New 5-29-05,______.

NAME OF PERSON ORIGINATING PROPOSED RULE: Vonsenita Tranquille, Economic Self-Sufficiency Program, (850)717-4238, 1317 Winewood Boulevard, Tallahassee, Florida 32399-0700, vonsenita_tranquille@dcf.state.fl.us

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Mike Carrol, Interim Secretary DCF DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 15, 2014

Section III Notice of Changes, Corrections and Withdrawals

DEPARTMENT OF FINANCIAL SERVICES

Division of State Fire Marshal

RULE NO.: RULE TITLE:

69A-3.012 Standards of the National Fire Protection

Association and Other Standards Adopted

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 40, No. 79, April 23, 2014 issue of the Florida Administrative Register.

- A. The first sentence in Section (1) has been changed to read:
- (1) Except as specifically modified by statute or by the State Fire Marshal's rules, the Florida specific edition of NFPA 101, the Life Safety Code[®], 2009 edition and the Florida specific edition of NFPA 1, the Fire Code, 2009 edition, as adopted within Rule Chapter 69A 60, F.A.C., entitled the "2010 edition of the Florida Fire Prevention Code, 5th Edition (2014)," which is comprised of the Florida specific edition of NFPA 101, the Life Safety Code® (2012 edition) and the Florida specific edition of NFPA 1, the Fire Code (2012 edition), are hereby adopted and incorporated by reference and are applicable to those buildings and structures specified in paragraphs (a) and (b) of subsection (1) of Section 633.206, F.S.
- B. The following paragraphs in Rule 69A-3.012(1) have been changed to read:
- (ff) NFPA 52, 2010 2006 edition, Vehicular Gaseous Fuel Systems Code.
- (<u>hh</u>) NFPA 55, <u>2010</u> <u>2005</u> edition, <u>Standard for the Storage</u>, <u>Use</u>, <u>and Handling of Compressed Gasses and Cryogenic Fluids <u>Code</u> <u>in Portable and Stationary Containers</u>, <u>Cylinders and Tanks</u>.</u>
- (<u>III</u>) NFPA 61, 2008 edition, Standard for the Prevention of Fires and Dust Explosions in Agricultural and Food <u>Processing Products</u> Facilities.
- (pp) NFPA 72, 2010 2007 edition, National Fire Alarm and Signaling Code.
- (ddd) NFPA 101A, 2010 2007 edition, Guide on Alternative Approaches to Life Safety.

(ppp) NFPA 204, 2012 2007 edition, Standard for Smoke and Heat Venting.

(ddd) NFPA 265, 2011 2007 edition, Standard Methods of Fire Tests for Evaluating Room Fire Growth Contribution of Textile or Expanded Vinyl Wall Coverings on Ffull Height Panels and Walls.

C. The following paragraphs have been added to Rule 69A-3.012(1) and the remaining paragraphs have been renumbered.

(hhhh) NFPA 289, 2009 edition, Standard Method of Fire Test for Individual Fuel Packages.

(hhhh) through (nnnn) renumbered (iiii) through (0000) No change.

(pppp) NFPA 400, 2010 edition, Hazardous Materials Code.

(0000) through (kkkkk) renumbered (qqqq) through (mmmmm) No change.

(nnnnn) NFPA 720, 2012 edition, Standard for the Installation of Carbon Monoxide (CO) Detection and Warning Equipment.

(lllll) through (aaaaaa) renumbered (ooooo) through (dddddd) No change.

D. Paragraphs originally numbered (bbbbbb) through (ffffff) in the April 23, 2014 notice for Rule 69A-3.012(1) have been deleted.

DEPARTMENT OF FINANCIAL SERVICES

Division of State Fire Marshal

RULE NOS.: RULE TITLES:

69A-60.002 Scope; Description of Florida Fire

Prevention Code

69A-60.005 Publications Referenced in NFPA 1, the

Florida 2006 Edition, and NFPA 101, the Florida 2006 Edition, Added to the Florida

Fire Prevention Code NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 40, No. 79, April 23, 2014 issue of the Florida Administrative Register.

A. The following subparagraphs in Rule 69A-60.002(3)(b) have been changed to read:

- 2. Chapter 69A-36, F.A.C., Uniform Fire Safety Standards for Nonresidential Child Care Facilities;
- 7. Chapter 69A-43, F.A.C., Uniform Fire Safety Standards for Transient Public Lodging Establishments, <u>Timeshare Plans</u>, and Timeshare Unit Facilities;

- B. The following paragraphs in Rule 69A-60.005(2) have been changed to read:
- (ff) NFPA 52, 2010 2006 edition, Vehicular Gaseous Fuel Systems Code.
- (<u>hh</u>) NFPA 55, <u>2010</u> <u>2005</u> edition, <u>Standard for the Storage</u>, <u>Use</u>, <u>and Handling of Compressed Gasses and Cryogenic Fluids <u>Code</u> in <u>Portable and Stationary Containers</u>, <u>Cylinders and Tanks</u>.</u>
- (II) NFPA 61, 2008 edition, Standard for the Prevention of Fires and Dust Explosions in Agricultural and Food <u>Processing Products</u> Facilities.
- (pp) NFPA 72, 2010 2007 edition, National Fire Alarm and Signaling Code.
- (ddd) NFPA 101A, <u>2010</u> 2007 edition, Guide on Alternative Approaches to Life Safety.
- (ppp) NFPA 204, <u>2012</u> 2007 edition, Standard for Smoke and Heat Venting.

(dddd) NFPA 265, 2011 2007 edition, Standard Methods of Fire Tests for Evaluating Room Fire Growth Contribution of Textile or Expanded Vinyl Wall Coverings on Ffull Height Panels and Walls.

C. The following paragraphs have been added to Rule 69A-60.005(2) and the remaining paragraphs have been renumbered:

(hhhh) NFPA 289, 2009 edition, Standard Method of Fire Test for Individual Fuel Packages.

(hhhh) through (nnnn) renumbered as (iiii) through (0000) No change.

(pppp) NFPA 400, 2010 edition, Hazardous Materials Code.

(0000) through (kkkkk) renumbered (qqqq) through (mmmmm) No change.

(nnnnn) NFPA 720, 2012 edition, Standard for the Installation of Carbon Monoxide (CO) Detection and Warning Equipment.

(lllll) through (qqqqqq) renumbered as (00000) through (tttttt) No change.

D. Paragraphs originally numbered (bbbbbb) and (qqqqqq) in the April 23, 2014 notice for Rule 69A-60.005(2) have been deleted and the remaining paragraphs have been renumbered.

Section IV Emergency Rules

NONE

Section V Petitions and Dispositions Regarding Rule Variance or Waiver

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-4.010 Sanitation and Safety Requirements

NOTICE IS HEREBY GIVEN that on October 9, 2014, the Florida Department of Business and Professional Regulation, Division of Hotels and Restaurant, received a petition for an Emergency Variance for subsection 61C-4.010(7), Florida Administrative Code, and subsection 61C-4.010(6), Florida Administrative Code, from KD's Jamaican Cuisine Pastries located in Sunrise. The above referenced F.A.C. addresses the requirement that at least one accessible bathroom be provided for use by customers. They are requesting to share the bathrooms located within an adjacent business (Shloimies Kosher Bakery/Your Bakery Connection Inc.) for use by customers only.

The Division of Hotels and Restaurants will accept comments concerning the Petition for 5 days from the date of publication of this notice. To be considered, comments must be received before 5:00 p.m.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Lydia.Gonzalez@myfloridalicense.com, Division of Hotels and Restaurants, 1940 North Monroe Street, Tallahassee, Florida 32399-1011.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE: 61C-5.001 Safety Standards

NOTICE IS HEREBY GIVEN that on October 15, 2014, the Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety, received a petition for PCS Phosphate. Petitioner seeks an emergency variance of the requirements of ASME A17.1, Section 2.11.1(2), as adopted by subsection 61C-5.001(1), Florida Administrative Code, that requires upgrading the elevators with car emergency signaling devices (two way communication) which poses a significant economic/financial hardship. Any interested person may file comments within 5 days of the publication of this notice with Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013 (VW2014-370).

A copy of the Petition for Variance or Waiver may be obtained by contacting: Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013.

FLORIDA HOUSING FINANCE CORPORATION

RULE NO.: RULE TITLE:

67-48.004 Selection Procedures for Developments

NOTICE IS HEREBY GIVEN that on October 15, 2014, the Florida Housing Finance Corporation, received a petition for waiver from The Villages at Noah's Landing, LLC, requesting a waiver from paragraph 67-48.004(3)(g), F.A.C., to allow the Petitioner to change the Development Type listed in the Application from "Townhouse, Duplex, Triplex, and Quadraplex" to "Duplex, Garden Style, and Single Family".

A copy of the Petition for Variance or Waiver may be obtained by contacting: Ashley Marie Black, Corporation Clerk, Florida Housing Finance Corporation, 227 North Bronough Street, Suite 5000, Tallahassee, Florida 32301-1329. The Petition has also been posted on Florida Housing's website at floridahousing.org. Florida Housing will accept comments concerning the Petition for 14 days from the date of publication of this notice. To be considered, comments must be received on or before 5:00 p.m., Eastern Standard Time, on the 14th day after publication of this notice at Florida Housing Finance Corporation, 227 North Bronough Street, Suite 5000, Tallahassee, Florida 32301-1329.

Section VI Notice of Meetings, Workshops and Public Hearings

DEPARTMENT OF STATE

Division of Cultural Affairs

The Division of Cultural Affairs and Citizens for Florida Arts, Inc. announces a public meeting to which all persons are invited.

DATE AND TIME: Monday, October 27, 2014, 10:00 a.m.

PLACE: This meeting will take place via teleconference. Participation instruction can be found by visiting http://dos.myflorida.com/cultural/.

GENERAL SUBJECT MATTER TO BE CONSIDERED: To discuss, review, and take action on funding and any other business that may appropriately come before the board.

A copy of the agenda may be obtained by contacting: Morgan Lewis, Morgan.Lewis@dos.myflorida.com or (850)245-6470.

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:

Morgan

Lewis,

Morgan.Lewis@dos.myflorida.com or (850)245-6470. 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).

For more information, you may contact: Morgan Lewis, Morgan.Lewis@dos.myflorida.com or (850)245-6470.

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Division of Consumer Services

The Board of Professional Surveyors and Mappers announces public meetings to which all persons are invited.

DATESAND TIMES: November 3, 2014, 9:00 a.m. -3:00 p.m. (lunch 12:00 Noon -1:00 p.m.), Rules Workshop; November 3, 2014, 4:00 p.m., Probable Cause Panel. The Probable Cause Panel meeting is closed to the public except for portions, if any, which deal with disciplinary cases that have already become public.

November 4, 2014, 8:00 a.m., Committee Meetings and General Business Session if time allows

November 5, 2014, 8:00 a.m., General Business Session

PLACE: Hilton St. Petersburg Carillon Park, Picasso Salon F, 950 Lake Carillon Drive, St. Petersburg, FL 33716

GENERAL SUBJECT MATTER TO BE CONSIDERED: Board of Professional Surveyors and Mappers Rules Workshop, Probable Cause Panel Meeting, Committee Meetings and General Business Meeting.

A copy of the agenda may be obtained by contacting: John Roberts, Executive Director, Board of Professional Surveyors and Mappers, 2005 Apalachee Parkway, Tallahassee, Florida 32399-6500, (850)410-3833. One week prior to the meeting date, the agenda will also be available online at: www.freshfromflorida.com/Public-Notices/.

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: John Roberts at (850)410-3833. 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).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

For more information, you may contact: John Roberts, Executive Director, Board of Professional Surveyors and Mappers, 2005 Apalachee Parkway, Tallahassee, Florida 32399-6500, (850)410-3833.

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Division of Consumer Services

RULE NOS.:RULE TITLES:

5J-17.051 Minimum Technical Standards: General Survey, Map, and Report Content Requirements

5J-17.052 Minimum Technical Standards: Specific Survey, Map, and Report Requirements

The Board of Professional Surveyors and Mappers announces a workshop to which all persons are invited.

DATE AND TIME: November 3, 2014, 9:00 a.m. – 3:00 p.m. (lunch from 12:00 Noon – 1:00 p.m.)

PLACE: Hilton St. Petersburg Carillon Park, Picasso Salon F, 950 Lake Carillon Drive, St. Petersburg, FL 33716

GENERAL SUBJECT MATTER TO BE CONSIDERED: A follow-up workshop to continue to discuss changes to existing rules and the possible adoption of new rules.

A copy of the agenda may be obtained by contacting: John Roberts, Executive Director, Board of Professional Surveyors and Mappers, 2005 Apalachee Parkway, Tallahassee, Florida 32399-6500, (850)410-3833.

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: John Roberts at (850)410-3833. 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).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

For more information, you may contact: John Roberts, Executive Director, Board of Professional Surveyors and Mappers, 2005 Apalachee Parkway, Tallahassee, Florida 32399-6500, (850)410-3833.

DEPARTMENT OF EDUCATION

Education Practices Commission

The Education Practices Commission announces public meetings to which all persons are invited.

DATES AND TIMES: October 22, 2014, 1:00 p.m. or as soon thereafter as can be heard, A New Member Training will begin; October 23, 2014, 9:00 a.m. or as soon thereafter as can be heard, A Teacher Hearing Panel will begin; October 23, 2014, immediately following the Teacher Hearing Panel, A Leadership Training/New Member Training Workshop will begin; October 23, 2014, An Evaluation Committee Meeting will begin; October 23, 2014, immediately following the Evaluation Committee Meeting, A Rules Committee Meeting will begin; October 24, 2014, 8:30 a.m. or as soon thereafter as can be heard, A Teacher Hearing Panel will begin; October 24, 2014, immediately following the Teacher Hearing Panel, A Leadership Training/New Member Training Workshop will begin

PLACE: Embassy Suites Tampa Airport Westshore, 555 North Westshore Boulevard, Tampa, Florida 33609, (813)875-1555 GENERAL SUBJECT MATTER TO BE CONSIDERED: The Hearing Panels of the Education Practices Commission will consider final agency action in matters dealing with the disciplining of certified educators. The Leadership Training/New Member Training is being conducted to train Commission members. The Evaluation Committee is meeting to discuss and prepare the evaluation of the Executive Director. The Rules Committee is meeting to review the Commission rules.

A copy of the agenda may be obtained by contacting: Gretchen Kelley Brantley at (850)245-0455.

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 5 days before the workshop/meeting by contacting: Gretchen Kelley Brantley at (850)245-0455. 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).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

For more information, you may contact: Lisa Forbess or Gretchen Kelley Brantley at (850)245-0455.

FLORIDA COMMISSION ON OFFENDER REVIEW

The Florida Commission on Offender Review announces a public meeting to which all persons are invited.

DATES AND TIMES: Wednesday, November 5, 2014, 9:00 a.m.; Thursday, November 6, 2014, 9:00 a.m.; Wednesday, November 19, 2014, 9:00 a.m.; Thursday, November 20, 2014, 9:00 a.m., and an emergency agenda as needed on Friday, November 21, 2014, 9:00 a.m.

PLACE: Florida Commission on Offender Review, 4070 Esplanade Way, Tallahassee, FL 32399-2450

GENERAL SUBJECT MATTER TO BE CONSIDERED: Regularly scheduled meeting for all Parole, Conditional Release, Conditional Medical Release, Addiction Recovery, Control Release and all other Commission business.

A copy of the agenda may be obtained by contacting: Florida Commission on Offender Review, (850)488-1293.

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 5 days before the workshop/meeting by contacting: Florida Commission on Offender Review at ada@fcor.state.fl.us. 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).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

REGIONAL PLANNING COUNCILS

Northeast Florida Regional Planning Council

The Northeast Florida Regional Council announces a public meeting to which all persons are invited.

DATE AND TIME: October 30, 2014, 10:00 a.m.: Ad-Hoc Awards Selection Committee

PLACE: 6850 Belfort Oaks Place, Jacksonville, FL 32216 GENERAL SUBJECT MATTER TO BE CONSIDERED: Review nominations and select the winners of the 2014 Northeast Florida Regional Leadership Awards.

A copy of the agenda may be obtained by contacting: Sheron Forde at (904)279-0880 or sforde@nefrc.org.

REGIONAL PLANNING COUNCILS

South Florida Regional Planning Council

The South Florida Regional Planning Council announces a public meeting to which all persons are invited.

DATE AND TIME: Monday, November 3, 2014, 10:30 a.m.

PLACE: Murray E. Nelson Government & Cultural Center, 102050 Overseas Highway, Key Largo, FL

GENERAL SUBJECT MATTER TO BE CONSIDERED: Any Development Order received prior to the meeting. Generally Consistent Comprehensive Plan Amendment Reviews for Broward County, Coral Springs, Doral and Lauderdale Lakes; Any Generally Consistent Comprehensive Plan Amendment Review received prior to the meeting; Any Generally Inconsistent Comprehensive Plan Amendment Review received prior to the meeting; Meeting on monthly Council business. Council Executive Committee and subcommittees may meet periodically before and following the regularly scheduled Council meetings.

A copy of the agenda may be obtained by contacting: (954)985-4416.

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 3 days before the workshop/meeting by contacting: (954)985-4416. 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). For more information, you may contact: (954)985-4416.

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

The Central Florida Water Initiative (CFWI), Steering Committee consists of a Governing Board member from the St. Johns River Water Management District, South Florida Water Management District, and Southwest Florida Water Management District each, and a representative from each of the following: The Florida Department of Environmental Protection, Florida Department of Agricultural and Consumer Services, Tohopekaliga (Toho) Water Authority. Toho's representative also represents other water supply utilities within the Central Florida Coordination Area. The CFWI Steering Committee announces a public meeting to which all persons are invited

DATE AND TIME: Friday, October 24, 2014, 9:30 a.m.

PLACE: TOHO Water Authority, 951 Martin Luther King Blvd., Kissimmee, FL 34741

GENERAL SUBJECT MATTER TO BE CONSIDERED: The CFWI Steering Committee is a collaborative effort among government agencies formed to address water resource issues in the area known as the Central Florida Coordination Area. The CFWI Steering Committee will consider matters appearing on the agenda for the meeting or matters added to the agenda as determined by the Chair of the Committee. Additional information about this effort may be found at http://cfwiwater.com.

NOTE: One or more additional Governing Board members from each of the three districts named above may attend and participate in the meeting of the CFWI Steering committee.

A copy of the agenda may be obtained by contacting: John Shearer Consulting Inc., 1917 Wingfield Drive, Longwood, FL 32779, (321)297-7372, email: johnshearer@cfl.rr.com or http://cfwiwater.com seven days before the meeting.

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: Nilsa Diaz, Executive Assistant to the Executive Director, Tohopekaliga Water Authority, (407)944-5000. 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).

For more information, you may contact: Michael A. Register., Director, Regulatory, Engineering and Environmental Services, St. Johns River Water Management District, P.O. Box 1429, Palatka, FL 32178-1429, (386)329-4212, email: mregister@sjrwmd.com; Dean Powell, Chief of Water Supply Bureau, South Florida Water Management District, 3301 Gun Club Road, West Palm Beach, FL 33406, (561)682-6787, email: dpowell@sfwmd.gov; Jason Mickel, Water Supply Manager, Southwest Florida Water Management District, 2379 Broad Street, Brooksville, FL 34604-6899, (352)796-7211, email: jason.mickel@watermatters.org; John Shearer, Shearer Consulting Inc., 1917 Wingfield Drive, Longwood, FL 32779, (321)297-7372, email: johnshearer@cfl.rr.com.

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

The Harris Chain of Lakes Restoration Council announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, October 30, 2014, 9:00 a.m.

PLACE: City of Tavares Council Chambers, City Hall, 201 E. Main Street, Tavares, FL 32778

GENERAL SUBJECT MATTER TO BE CONSIDERED: Discussion, review and evaluation of various issues and topics having specific reference to the Harris Chain of Lakes in Lake County.

A copy of the agenda may be obtained by contacting the St. Johns River Water Management District, Attn: Kraig McLane, 4049 Reid Street, Palatka, FL 32177, by email: kmclane@sjrwmd.com or by phone: (386)329-4374 or by visiting the Council's website at harrischainoflakescouncil.com.

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: District Clerk at (386)329-4500. 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).

If any person decides to appeal any decision made by the Council with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

WATER MANAGEMENT DISTRICTS

South Florida Water Management District

The South Florida Water Management District announces a public meeting to which all persons are invited.

DATE AND TIME: October 30, 2014, 9:00 a.m., Lake Belt Mitigation Committee

PLACE: South Florida Water Management District Headquarters, 3301 Gun Club Road, Storch Conference Room, West Palm Beach, FL 33046

GENERAL SUBJECT MATTER TO BE CONSIDERED: Meeting of the Lake Belt Mitigation Committee (LBMC), created pursuant to Section 373.41492, Florida Statutes, to discuss a variety of Lake Belt issues.

A copy of the agenda may be obtained by contacting: Lourdes Elias at: (561)682-2706 or http://www.sfwmd.gov/miamidade. Click on "Task Force and Coordination Teams" in the Related Links section.

Teleconference information

6800 (Internal Number)

(561)682-6800 (WPB Local Number)

1(855)682-6800 (Toll Free Nationwide)

Access Code: 994 062 160

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 5 days before the workshop/meeting by contacting: the District Clerk, (561)682-2087. 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).

For more information, you may contact: South Florida Water Management District, Attention: Lourdes Elias, MSC 3210, 3301 Gun Club Road, PO Box 24680, West Palm Beach, FL 33416.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Florida Mobile Home Relocation Corporation

The Florida Mobile Home Relocation Corporation announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, October 30, 2014, 9:00 a.m.

PLACE: The Clarion Inn & Suites, 20967 US Hwy 19 N, Clearwater, Florida 33765

To attend the meeting by telephone, please call 1(888)909-7654 and enter pass code: 128126 when prompted.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Board will address official business of the Florida Mobile Home Relocation Corporation which will include, among other matters, a review of mobile home owner applications for compensation for relocation and/or abandonment due to change in land use and such other business as may come before the Board. A schedule for future meetings will be determined.

A copy of the agenda may be obtained by contacting: Vicky Krentz at 1(888)862-7010.

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: Vicky Krentz at 1(888)862-7010. 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).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

For more information, you may contact: Vicky Krentz, Executive Director, FMHRC, PO Box 7848, Clearwater, FL, 33758, 1(888)862-7010, Ms. Krentz may be reached by email: vicky@fmhrc.org.

DEPARTMENT OF HEALTH

Division of Environmental Health

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

DATE AND TIME: November 13, 2014, 9:30 a.m., ET until done, but no later than 12:00 Noon

PLACE: Board location: Residence Inn hotel, 270 Douglas Ave., Gate House Room, Altamonte Springs, FL

Public may participate by toll-free telephone: 1(888)670-3525; enter participant passcode: 2535563929#

GENERAL SUBJECT MATTER TO BE CONSIDERED: This bimonthly meeting of the Public Swimming Pool and Bathing Place Advisory Review Board is for the Board to recommend agency action on variance application requests, and was announced in the January 3, 2014, Vol. 40. No. 2 issue of the FAR. The meeting location and date has been changed to the location and date shown above. The time and content of the meeting remain unchanged from the original notice.

A copy of the agenda may be obtained by contacting: Mr. August Ursin; FL Dept. of Health, Bureau of Environmental Health, 4052 Bald Cypress Way, Mail Bin A08, Tallahassee, FL 32399-1710 or by email: august.ursin@flhealth.gov or by telephone: (850)245-4444, ext. 2716.

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 4 days before the workshop/meeting by contacting: Mr. Ursin, contact information is listed above. 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).

For more information, you may contact: Mr. Ursin, contact information is listed above.

FLORIDA ATLANTIC RESEARCH AND DEVELOPMENT AUTHORITY

The Florida Atlantic Research and Development Authority announces a public meeting to which all persons are invited. DATE AND TIME: November 3, 2014, 8:00 a.m.

PLACE: 3651 FAU Blvd., Suite 400, Boca Raton, FL 33431 GENERAL SUBJECT MATTER TO BE CONSIDERED: HR Committee Meeting.

A copy of the agenda may be obtained by contacting: cc@research-park.org, (561)416-6092.

NORTH FLORIDA BROADBAND AUTHORITY

The North Florida Broadband Authority announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, October 22, 2014, 10:00 a.m. PLACE: City Hall, 205 N. Marion Ave., Lake City, FL 32055 GENERAL SUBJECT MATTER TO BE CONSIDERED: The North Florida Broadband Authority (NFBA) Board of Directors announces that a regular monthly meeting will be held on Wednesday, October 22, 2014, and all interested persons are invited. The NFBA is a public body created by Interlocal Agreement pursuant to Section 163.01, Florida Statutes. The Board will address general policy and operational matters of the NFBA.

A copy of the agenda may be obtained by contacting: Chris Howlett, Springfield Law PA, Chris@SpringfieldLawPA.com, (352)371-9909.

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 2 days before the workshop/meeting by contacting: Chris Howlett, Springfield Law PA, Chris@SpringfieldLawPA.com, (352)371-9909. 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).

For more information, you may contact: Chris Howlett, Springfield Law PA, Chris@SpringfieldLawPA.com, (352)371-9909.

FLORIDA WORKERS' COMPENSATION JOINT UNDERWRITING ASSOCIATION. INC.

The FWCJUA Operation Committee announces a telephone conference call to which all persons are invited.

DATE AND TIME: November 20, 2014, 3:00 p.m.

PLACE: To participate in the teleconference meeting, please contact Kathy Coyne at (941)378-7408.

GENERAL SUBJECT MATTER TO BE CONSIDERED: Agenda topics shall include the 2015 Business Plan & Forecast, disaster recovery matters and a report on operations.

A copy of the agenda may be obtained by contacting: Kathy Coyne or at www.fwcjua.com.

Section VII Notice of Petitions and Dispositions Regarding Declaratory Statements

NONE

Section VIII Notice of Petitions and Dispositions Regarding the Validity of Rules

Notice of Petition for Administrative Determination has been filled with the Division of Administrative Hearings on the following rules:

NONE

Notice of Disposition of Petition for Administrative Determination has been filled with the Division of Administrative Hearings on the following rules:

NONE

Section IX
Notice of Petitions and Dispositions
Regarding Non-rule Policy Challenges

Section XI Notices Regarding Bids, Proposals and Purchasing

NONE

Section X
Announcements and Objection Reports of the Joint Adminstrative Procedures
Committee

NONE

Section XII Miscellaneous

NONE

NONE

Section XIII Index to Rules Filed During Preceeding Week

NOTE: The above section will be published on Tuesday beginning October 2, 2012, unless Monday is a holiday, then it will be published on Wednesday of that week.