

Section I
Notice of Development of Proposed Rules
and Negotiated Rulemaking

DEPARTMENT OF FINANCIAL SERVICES

Division of Insurance Agents and Agency Services

RULE NOS.:	RULE TITLES:
69B-151.001	Purpose
69B-151.002	Definition of Replacement
69B-151.003	Other Definitions
69B-151.004	Exemptions
69B-151.006	Duties of Replacing Agent
69B-151.009	Penalties
69B-151.010	Approved Forms
69B-151.012	Separability
69B-151.105	Notice Furnished by Forms
69B-151.106	Violation
69B-151.107	Effective Date

PURPOSE AND EFFECT: The purpose and effect of this rulemaking is the repeal of Rules 69B-151.009, .012, .105, .106 & .107 in Rule Chapter 69B-151, F.A.C., because the rules are duplicative or unnecessary. Rule 69B-151.004, F.A.C., is being amended to clarify the insurance policies that do not fall under the definition of life insurance. Further, the rulemaking includes the deletion of references to “insurer” and unnecessary definitions. Lastly, the rulemaking corrects a formatting issue in the reference to Form OIR-B2-312.

SUBJECT AREA TO BE ADDRESSED: These rule repeals and amendments are part of the agency’s comprehensive review of existing rules that focused on eliminating those that were determined to be unnecessary or duplicative.

RULEMAKING AUTHORITY: 624.308(1), 626.9611, 626.9641 FS.

LAW IMPLEMENTED: 624.307(1), 626.9521, 626.9541, 626.9641, 626.99 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: Thursday, December 11, 2014, 9:00 a.m.
PLACE: 116 Larson Building, 200 East Gaines Street, 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 contacting: Cindy Benefield, (850)413-5404 or Cindy.Benefield@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: Cindy Benefield, Senior Management Analyst II, Division of Agent & Agency Services, Florida Department of Financial Services, 200 E. Gaines Street, Tallahassee, Florida 32399-0320, (850)413-5404 or Cindy.Benefield@myfloridacfo.com

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

DEPARTMENT OF FINANCIAL SERVICES

Division of Accounting and Auditing

RULE NOS.:	RULE TITLES:
69I-20.001	Registration
69I-20.0021	Procedures for Filing Claim

PURPOSE AND EFFECT: These rules are being amended to clarify the statutory requirements under Section 717.135, Florida Statutes, for filing claims; remove unnecessary language; and repealing an obsolete form.

SUBJECT AREA TO BE ADDRESSED: Unclaimed Property.
RULEMAKING AUTHORITY: 717.138 FS.

LAW IMPLEMENTED: 92.525, 717.1201, 717.124, 717.12403, 717.12404, 717.12405, 717.1242, 717.1243, 717.125, 717.126, 717.1261, 717.1262, 717.135, 717.1351, 717.139, 717.1400 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: Tuesday, December 16, 2014, 9:00 a.m.
PLACE: 116 Larson Building, 200 East Gaines Street, 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 contacting: Phillip Carlton, (850)413-5570, Phillip.Carlton@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: Phillip Carlton, Assistant Bureau Chief, Bureau of Unclaimed Property, Division of Accounting and Auditing, Department of Financial Services, 200 East Gaines Street, Tallahassee, Florida 32399-0356, (850)413-5570 or Phillip.Carlton@MyFloridaCFO.com

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 REVENUE

RULE NOS.:	RULE TITLES:
12-24.001	Scope of Rules
12-24.002	Definitions
12-24.003	Requirements to File or to Pay Taxes by Electronic Means
12-24.004	Enrollment
12-24.005	Methods of Payment by Electronic Means
12-24.007	Electronic Payment Transmission Errors
12-24.008	Procedures for Payment
12-24.009	Due Date; General Provisions
12-24.010	General Administrative Provisions; Voluntary Participation; Confidentiality; Granting of Waivers From Electronic Filing Requirements
12-24.011	Public Use Forms

PURPOSE AND EFFECT: Section 1, Chapter 2014-196, L.O.F., amended Section 365.172, F.S., to require a prepaid wireless E911 fee on each purchase of a prepaid wireless service. The law requires the fee to be reported and remitted to the Department of Revenue. The purpose of the proposed amendments to Rule Chapter 12-24, F.A.C. (Payment of Taxes and Submission of Returns By Electronic Means; Taxpayer Recordkeeping and Retention Requirements), is to clarify when the prepaid wireless E911 fees must be reported and remitted by dealers through electronic means.

Taxpayers are no longer required to enroll prior to filing returns or remitting tax through electronic means. Rule 12-24.004, F.A.C., is amended to remove the obsolete language regarding mandatory enrollment. If taxpayers choose to enroll, they must do so either through the Department’s website or by submitting Form DR-600, Enrollment and Authorization for e-Services. Taxpayers must specifically authorize the Department to debit their bank accounts; therefore, the Department does not accept attempted enrollment through any means other than the two listed. As the specific information required for enrollment is found on the Department’s website or in Form DR-600, the list of information is being removed from the rule to avoid any confusion.

Taxpayers were previously required to obtain permission from the Department in order to use the ACH credit method to transfer funds. The Department has determined that this requirement provides no benefit to either taxpayers or the Department. Accordingly, Rule 12-24.005, F.A.C., is being amended to provide that taxpayers may elect to use either the

ACH debit or the ACH credit method. Language relating to the granting of permission to use the ACH credit method is also being removed from Rule 12-24.008, F.A.C.

The term “unemployment” is changed to “reemployment” throughout the Rule Chapter due to the term being changed through Chapter 443, F.S., by Chapter 2012-30, L.O.F. The number given to one of the Department’s forms is also changed based on the statutory change of terms.

Technical changes have been made to an address used to receive written notifications from taxpayers and to the Department’s web address.

SUMMARY: The proposed amendments to Rule Chapter 12-24, F.A.C. (Payment of Taxes and Submission of Returns By Electronic Means; Taxpayer Recordkeeping and Retention Requirements), clarify when the prepaid wireless E911 fees must be reported and remitted by dealers through electronic means; remove obsolete language regarding mandatory enrollment prior to filing returns or remitting tax by electronic means; remove obsolete language requiring prior approval before using the ACH credit method; change the term “unemployment” to “reemployment”; and make technical changes to a form number, a Department address, and the Department’s web address.

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: 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS.

LAW IMPLEMENTED: 119.071(5), 202.28, 202.30, 206.485, 212.08(5)(q), 212.12, 213.755, 220.21(2), (3), 443.1317, 443.163 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: December 10, 2014, 1:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 2503, 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:

12-24.001 Scope of Rules.

Part I of this rule chapter sets forth the rules to be used by the Department of Revenue in the administration of Sections 202.30, 206.485, 213.755 and 220.21(2) and (3), F.S., authorizing the Executive Director to require taxpayers specified by statute or rule to pay taxes and fees and to file tax returns by electronic means. Part I of this rule chapter also sets forth the rules to be used by the Department in administering Section 443.163, F.S., authorizing the Executive Director to require reemployment ~~unemployment~~ tax agents specified by statute or rule to pay taxes and to file returns by electronic means.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 12-19-89, Amended 10-24-96, 4-30-02, 10-5-03, 6-1-09, _____.

12-24.002 Definitions.

For the purposes of Part I of this rule chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section.

(1) through (5) No change.

(6) “Submission day” means the day on which a taxpayer or reemployment ~~unemployment~~ tax agent communicates payment or tax return information to the Data Collection Center.

(7) “Submission period” means:

(a) For the electronic submission of a payment and return together, or just a payment, the specified time interval in each submission day during which an electronic payment or electronically-filed tax return information received by the Data Collection Center is processed for transactions occurring on the next business day, or on a date specified by the taxpayer or reemployment ~~unemployment~~ tax agent. Electronic payment and electronically-filed tax return information must be communicated to the Data Collection Center and completed no later than 5:00 p.m., Eastern Time, on the submission day to clear the Automated Clearing House for deposit in the State Treasury on the next business day.

(b) For the electronic submission of a return only, any business day on or before the due date.

(8) “Data Collection Center” means the Department, or a third party vendor, who, under contract with the Department, collects and processes electronic payments and electronically-filed tax return information from taxpayers or reemployment ~~unemployment~~ tax agents.

(9) No change.

(10) “Due date” means the date on or before which an electronic payment must be received or an electronically-filed tax return must be submitted by a taxpayer or reemployment ~~unemployment~~ tax agent under a revenue law of this state.

(11) through (14) No change.

(15) “Reemployment ~~unemployment~~ tax agent” means a person that prepared and reported the Employer’s Quarterly Report (Form RT-6 ~~UCT-6~~) for 100 or more employers in any calendar quarter in the preceding state fiscal year. For the purposes of this definition, “prepared and reported” means the completion of the Employer’s Quarterly Report (Form RT-6 ~~UCT-6~~) and the submission of the completed report directly to the Data Collection Center. An reemployment ~~unemployment~~ tax agent is not required to pay taxes by electronic means, but if the agent voluntarily chooses to submit payment by electronic means, the payment must be submitted in accordance with these rules.

(16) through (19) No change.

(20) “Tax type” means a tax, surtax, surcharge, or fee that is subject to remittance of payments, and the submission of tax returns, information reports, or data, by electronic means to the Department. The tax types for which taxpayers or reemployment ~~unemployment~~ tax agents will be required to pay amounts due and/or submit tax returns, information reports, or data by electronic means are as follows:

(a) through (j) No change.

(k) Prepaid wireless E911 fee;

(l) Reemployment tax;

~~(m)(k)~~ Rental car surcharge;

(n)(H) Sales and use tax, discretionary sales surtaxes, and any tourist development tax, tourist impact tax, or convention development tax administered by the Department;

~~(o)(m)~~ Severance taxes and surcharges on gas and sulfur production, oil production, and solid mineral severance;

~~(p)(n)~~ Solid waste fees, including the new tire fee (waste tire fee) and the new or remanufactured battery fee.;

~~(e) Unemployment tax.~~

(21) through (22) No change.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 12-19-89, Amended 1-8-91, 10-24-96, 4-30-02, 10-5-03, 6-1-09, _____.

12-24.003 Requirements to File or to Pay Taxes by Electronic Means.

(1) No change.

(2) The following taxpayers must pay taxes, surtaxes, surcharges, and fees and file tax returns by electronic means during the succeeding calendar year when the taxpayer:

(a) Has paid any one of the following taxes, surtaxes, surcharges, or fees in the prior state fiscal year in an amount of \$20,000 or more:

1. through 4. No change.

5. Prepaid wireless E911 fees in the aggregate amount of \$20,000 or more for all business locations.

(b) Files a consolidated sales and use tax return (Forms DR-15CON and DR-7).

(c) Files a consolidated prepaid wireless E911 fee return.

~~(d)(e)~~ Files tax returns to report information for tracking movements of petroleum products on Form DR-309631 (Terminal Supplier Fuel Tax Return), Form DR-309632 (Wholesaler/Importer Fuel Tax Return), or Form DR-309635 (Blender/Retailer of Alternative Fuel Tax Return).

~~(e)(d)~~ Filed an Employer's Quarterly Report (Form RT-6 ~~UCT-6~~) for ten (10) or more employees in any calendar quarter during the preceding state fiscal year.

(3) The following taxpayers must file tax returns by electronic means:

(a) through (b) No change.

(c) Any reemployment ~~unemployment~~ tax agent who prepared and reported Form RT-6 ~~UCT-6~~ (Employer's Quarterly Report) for 100 or more employers in any calendar quarter during the preceding state fiscal year.

(4) through (5)(a) No change.

(b) The Department will notify taxpayers and reemployment ~~unemployment~~ tax agents who initially meet the requirements to participate on the basis of prior state fiscal year tax payments at their last address of record. Once notified of

this requirement, the taxpayer or reemployment ~~unemployment~~ tax agent must transmit by electronic means all payments and/or returns for that tax type as provided in this rule.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 6-28-10, _____.

12-24.004 Enrollment.

(1)(a) On or before November 1 (January 1 for taxpayers remitting only reemployment ~~unemployment~~ tax), the Department will notify every taxpayer or reemployment ~~unemployment~~ tax agent required to pay a tax, surtax, surcharge, or fee, or to and/or file a tax return by electronic means in the upcoming calendar year when:

1. The taxpayer or reemployment ~~unemployment~~ tax agent is not currently enrolled to pay that tax, surtax, surcharge, or fee or to file that tax return by electronic means; or,

2. The taxpayer or reemployment ~~unemployment~~ tax agent is voluntarily enrolled to pay or to and/or file by electronic means and will be required to pay that tax, surtax, surcharge, or fee or to file that tax return by electronic means in the upcoming calendar year.

(b) The notification by the Department will include:

1. Information on how to access and complete enrollment on the Department's Internet site; and

2. An explanation of the options from which the taxpayer or reemployment ~~unemployment~~ tax agent must choose to pay taxes or fees or to and/or file tax returns by electronic means.

~~(2) Upon receipt of the enrollment package, the taxpayer or unemployment tax agent must, on or before December 1 (February 1 for taxpayers remitting only unemployment tax):~~

~~(a) Access and complete enrollment for all required tax types on the Department's Internet site at myflorida.com/dor/eservices; or~~

~~(b) If the taxpayer or unemployment tax agent is unable to use the Department's Internet site to enroll, complete a separate Form DR-600, Enrollment and Authorization for e-Services Program (incorporated by reference in Rule 12-24.011, F.A.C.), for each tax and return the form(s) to the Department, at the address indicated on the form.~~

(2)(3) Enrollment for the e-Services. Taxpayers who elect to enroll with the Department for purposes of paying a tax, surtax, surcharge, or fee, or filing a tax return by electronic means may do so using one of the following methods: Program requires the submission of the following information:

(a) Enrolling through the Department's website at www.myflorida.com/dor; or The taxpayer's or unemployment tax agent's business entity name;

(b) Filing Form DR-600, Enrollment and Authorization for e-Services (incorporated by reference in Rule 12-24.011,

~~F.A.C.), for each tax, surtax, surcharge, or fee. The taxpayer's or unemployment tax agent's tax identification numbers assigned by the federal government and the Department, including tax account number if different from the tax identification numbers. Social Security Numbers are used by the Department as unique identifiers for the administration of Florida's taxes. Social Security Numbers obtained for tax administration purposes are confidential under Sections 213.053 and 119.071, F.S., and not subject to disclosure as public records.~~

~~(c) Tax type;~~

~~(d) The name, mailing address, telephone number, fax number, and e-mail address of a contact person who is responsible for electronic payments and/or electronic filing of returns for the taxpayer's or unemployment tax agent's business;~~

~~(e) Whether the contact person is an employee of the business or an independent tax preparer;~~

~~(f) If completed by an independent tax preparer or an unemployment tax agent, the preparer's taxpayer identification number or unemployment tax agent number;~~

~~(g) The tax and/or fee type(s) for which the taxpayer or unemployment tax agent is enrolling;~~

~~(h) The filing and payment method the taxpayer or unemployment tax agent requests;~~

~~(i) The taxpayer's banking information, including the taxpayer's bank name, the bank routing number(s), the taxpayer's bank account number(s), and information stating whether the account is a savings or checking account and whether the account is a business account or a personal account (this information is not required if the taxpayer is requesting the ACH credit method); and~~

~~(3)(4) By completing and submitting the enrollment information, the taxpayer or reemployment unemployment tax agent is applying to file tax returns and reports and make tax and fee payments to the Department electronically. In addition, by completing and submitting this enrollment request, the taxpayer or reemployment unemployment tax agent and the Department agree that:~~

~~(a) The same statute and rule sections that pertain to all paper documents filed by the taxpayer or reemployment unemployment tax agent govern an electronic return, report, or payment initiated electronically.~~

~~(b) The taxpayer's or reemployment unemployment tax agent's electronic transmission of such reports, returns, and payments must be made in a manner compatible with the Department's software, equipment, and facilities. Any failure to comply with this term will result in the taxpayer or reemployment unemployment tax agent being deemed to have failed to file a return or payment.~~

(c) Each tax return or payment or other remittance communicated electronically will be considered to be "in writing" and "written" to an extent no less than as if in paper, to be "signed," and to be an original.

(d)1. By typing his or her name on the signature line of an electronically-submitted enrollment and authorization agreement for the e-Services Program, the taxpayer or reemployment unemployment tax agent is declaring, under penalties of perjury, that he or she is authorized to sign on behalf of the applicant entity, and that he or she has personally reviewed the information provided, and that the facts stated are true.

2. The typed name of the taxpayer or reemployment unemployment tax agent or its authorized agent(s) affixed to a completed and properly submitted enrollment and authorization agreement for the e-Services Program will be deemed to appear on electronically filed tax returns, as if actually so appearing.

(e) The taxpayer or reemployment unemployment tax agent must notify the Department of any changes by accessing and completing a change request on the Department's Internet site, or completing and submitting a new Form DR-600, no later than 30 consecutive calendar days before the changes are intended to take effect.

(4)(5) Upon receipt of enrollment information, the Department will assign confidential user information directly to the taxpayer or reemployment unemployment tax agent enrolling.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, _____.

12-24.005 Methods of Payment by Electronic Means.

(1) Taxpayers may ~~The Department will~~ utilize either the ACH debit or ACH credit transfer as the method by which they taxpayers ~~subject to electronic payment requirements~~ shall remit taxes and fees by electronic means.

(2) ~~However, the Executive Director or the Executive Director's designee will grant taxpayers permission to use the ACH credit method on a case by case basis, as an exception to the required use of the ACH debit method.~~

~~(a) A taxpayer who requests permission to use the ACH credit method must submit a written request to the Department, by December 1 (February 1 for taxpayers remitting only unemployment tax), which demonstrates that the taxpayer is currently using the ACH credit method for other financial purposes on a regular basis.~~

~~(b) The written request to use the ACH credit method shall be filed with the e-Services Unit, Florida Department of Revenue, P. O. Box 5885, Tallahassee, Florida 32314-5885, by December 1 (February 1 for taxpayers remitting only~~

~~unemployment tax). The Department will accept facsimile transmissions of requests at telephone number (850) 922-5088. Taxpayers will be notified of the Department's decision.~~

(e) The Department reserves the right to revoke the ACH credit method payment privilege of any taxpayer who does not consistently transmit error-free payments; or substantially varies from the requirements and specifications of these rules; or repeatedly fails to make timely electronic payments or timely provide payment information; or, repeatedly fails to provide the required addenda record with the electronic payment.

~~(d)1. Taxpayers using the ACH credit method may continue to use the ACH credit method unless and until such time as the Department revokes the taxpayer's right to do so pursuant to paragraph (c).~~

2. ~~Nothing in this rule shall be construed to prohibit the use of the ACH credit method by a business that is currently not licensed to do business in Florida, unless such business does not qualify as discussed in paragraph (a).~~

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, _____.

12-24.007 Electronic Payment Transmission Errors.

(1) If a taxpayer makes an error on an electronic payment for a particular period, the taxpayer must, on the nearest business day after the date on which the error is discovered, contact the Department, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time, at the telephone number for general taxes at (800)352-3671 or, for ~~reemployment unemployment~~ tax at (800)482-8293, or at the Department's Internet address at myflorida.com/dor/e-services for specific instructions. Persons with hearing or speech impairments may call the Florida Relay Service at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

(a) through (b) No change.

(2) through (3) No change.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, _____.

12-24.008 Procedures for Payment.

(1) No change.

(2)(a) ACH Credit Method. Taxpayers who ~~elect have been granted permission~~ to use the ACH credit method must contact their own financial institutions and make the arrangements to transfer the tax payment to the State Treasury account using an ACH credit transfer. The Department will not bear the costs for taxpayers to use the ACH credit method.

(b) through (e) No change.

(3) No change.

(a) Prior to initiating the transmission, the taxpayer must fax a written explanation of the emergency situation that prevents timely compliance under either the ACH_debit method or ACH credit method and must request written approval to wire transfer the tax payment in question to the State Treasury account. The ~~e-Services~~ fax number is (850)922-5088. The written request must include the information discussed in sub-subparagraphs (3)(b)1.a. through f.

(b) through (c) No change.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 202.30(1), 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, _____.

12-24.009 Due Date; General Provisions.

(1)(a) No change.

(b) To assist the taxpayer in complying with all statutory requirements for timely electronic payment of taxes, surtaxes, surcharges, and fees due and the timely filing of tax returns, the Department will provide an annual calendar of dates by which the initiation of a return with payment, or payment only, must be completed. The annual calendar of dates is posted on the Department's website at myflorida.com/dor/~~e-services~~ and may also be obtained by calling the Department toll-free at (800)352-3671. Persons with hearing or speech impairments may call Florida Relay Service at (800)955-8770 (Voice) and (800)955-8771 (TTY).

(2) No change.

(3) The provisions of Section 213.21, F.S. (Section 443.141(1), F.S., for ~~reemployment unemployment~~ tax), govern the compromise and settlement of any tax, interest, or penalty assessed due to the late payment of an electronically filed payment, except as provided in these rules.

(a) No change.

(b)1. A taxpayer who is required to remit payments under the electronic payment program and who is unable to make a timely payment because of system failures within the banking system/ACH interface that are beyond the taxpayer's control are not subject to penalty or interest for late payment or loss of collection allowance or discount. The taxpayer must provide a written explanation and supporting documentation concerning any system failure within the banking system/ACH interface to: ~~Taxpayer Services e-Services~~, Florida Department of Revenue, ~~5050 W. Tennessee Street P. O. Box 5885~~, Tallahassee, Florida ~~32399-0112 32314-5885~~.

2. Taxpayers must ensure that they use reasonable and prudent judgment when selecting a banking system or ACH interface to handle their electronic payment transactions.

(c) No change.

(4) No change.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06, 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 202.28, 202.30, 206.485, 212.12, 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 12-19-89, Amended 4-30-02, 10-5-03, 6-1-09,_____.

12-24.010 General Administrative Provisions; Voluntary Participation; Confidentiality; Granting of Waivers From Electronic Filing Requirements.

(1) Taxpayers or ~~reemployment unemployment~~ tax agents who need general information concerning the Department's e-Services programs can contact the Department toll-free at (800)352-3671 or for ~~reemployment unemployment~~ tax toll-free at (800)482-8293, or at the Department's Internet address at www.myflorida.com/dor. Persons with hearing or speech impairments may call the Florida Relay Service at (800)955-8770 (Voice) and (800)955-8771 (TTY).

(2) ~~Voluntary inclusion in the electronic payment program.~~ Any taxpayer or ~~reemployment unemployment~~ tax agent may voluntarily participate in the Department's e-Services program. See Rule 12-24.004, F.A.C., Enrollment. Taxpayers may terminate voluntary participation by filing a written notice of termination with ~~Account Management the e-Services Unit~~ at least 60 days prior to the due date of the last electronic payment. Termination requests must be directed to the ~~Taxpayer Services e-Services Program~~, Florida Department of Revenue, 5050 W. Tennessee Street P. O. Box 5885, Tallahassee, Florida 32399-0160 32314 5885.

(3) No change.

(4)(a) The Department is authorized to waive the requirement that a taxpayer or ~~reemployment unemployment~~ tax agent submit tax returns by electronic means, if the taxpayer or ~~reemployment unemployment~~ tax agent can establish that he or she is unable to comply with e-filing requirements. To request a waiver the taxpayer or ~~reemployment unemployment~~ tax agent must complete and submit form DR-654, Request for Waiver From Electronic Filing (incorporated by reference in Rule 12-24.011, F.A.C.) to establish in writing the basis under which such waiver is requested. The Department will verify the information submitted on the form and will respond in writing to the taxpayer after reviewing the form.

(b) Grounds for approving a waiver include, but are not limited to:

1. Any of the circumstances specified in Sections 202.30(2)(b), 213.755(9)(a) and (b), 220.21(2) or 443.163(3), F.S.; or

2. The taxpayer or ~~reemployment unemployment~~ tax agent does not have a modem; or

3. The taxpayer or ~~reemployment unemployment~~ tax agent does not have access to the Internet.

(c) A waiver shall be valid for up to two years, and the issuance of a subsequent waiver will be contingent on the taxpayer or ~~reemployment unemployment~~ tax agent working with the Department during the current waiver period to address the issues that originally necessitated the issuance of the waiver. The requirement to work with the Department to address the issues that necessitated a waiver means the taxpayer or ~~reemployment unemployment~~ tax agent will: discuss existing computer capabilities with the Department; consider any assistance, recommendations, or training the Department offers; and implement any Department recommendation that enables the taxpayer or ~~reemployment unemployment~~ tax agent to submit returns by electronic means, unless the taxpayer or ~~reemployment unemployment~~ tax agent can establish that the circumstances or reasons as set forth in Sections 202.30(2)(b), 213.755(9)(a) and (b), 220.21(2), or 443.163(3), F.S., continue to apply.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09,_____.

12-24.011 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department for the purposes of the Department's e-Services Program and are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) DR-600	Enrollment and Authorization For e-Services Program (R. 01/15 01/13)	___05/13

(http://www.flrules.org/Gateway/reference.asp?No=Ref-___02539)

(3) No change.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 6-1-09, Amended 6-28-10, 6-6-11, 5-9-13,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller, 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: November 12, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 15, 2014

DEPARTMENT OF REVENUE**Sales and Use Tax**

RULE NO.: RULE TITLE:

12A-1.0215 Veterinary Sales and Services

PURPOSE AND EFFECT: Section 9, Chapter 2014-38, L.O.F., amended Section. 212.08(2), F.S., to provide an exemption from sales and use tax for sales of therapeutic veterinary diets specifically formulated to aid in the management of illness and disease of a diagnosed health disorder in an animal, and which are only available from a licensed veterinarian. The purpose of the proposed amendment to Rule 12A-1.0215, F.A.C. (Veterinary Sales and Services), is to make the rule consistent with the statutory provision.

SUMMARY: The proposed amendments to Rule 12A-1.0215, F.A.C. (Veterinary Sales and Services), make the rule consistent with the statutory provision that provides an exemption from sales and use tax for sales of therapeutic veterinary diets.

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: 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.02(14), (19), 212.05, 212.07(1), 212.08(2), 212.085, 212.12(6)(a), 212.18(3), 465.186, 465.187 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: December 10, 2014, 1:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 2503, 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-1.0215 Veterinary Sales and Services.

(1) through (3) No change.

(4)(a) through (d) No change.

(e)1. Commonly recognized substances possessing curative or remedial properties are exempt when:

a. Purchased by a licensed veterinarian who orders and dispenses the substance as treatment for a diagnosed health disorder of an animal; and

b. The substance is applied to, or consumed by, animals for the alleviation of pain or the cure or prevention of sickness, disease, or suffering.

2. Charges to a client by a veterinarian for substances possessing curative or remedial properties that are not required by federal or state law to be dispensed only by a prescription, other than therapeutic veterinary diets, are subject to tax.

3. Examples: Transdermal medications, sprays, or powders designed to prevent or treat flea or tick infestation are exempt when they are purchased by and ordered and dispensed by a licensed veterinarian as part of treatment of a diagnosed health disorder of an animal.

~~4. Pet foods that are not required by federal or state law to be dispensed only by a prescription are subject to tax.~~

5. Commonly recognized substances possessing curative or remedial properties may be purchased exempt from tax when the licensed veterinarian, or an authorized representative of the licensed veterinarian, extends an exemption certificate to the selling dealer certifying that the purchased substance possessing curative or remedial properties will be ordered and dispensed and applied to, or consumed by, an animal(s) for the alleviation of pain or the cure or prevention of sickness, disease, or suffering of an animal(s). A suggested exemption certificate is provided in paragraph (4)(f).

(f) No change.

(5) No change.

(6) PET FOOD SOLD TO CONSUMERS.

(a) Pet foods that are required by federal or state law to be dispensed only by a prescription are exempt from tax.

(b) Pet foods which are therapeutic veterinary diets are exempt from tax. For the purpose of this rule, “therapeutic veterinary diets” means those pet foods that are specifically formulated to aid in the management of illness and disease of a diagnosed health disorder in an animal and which are only available from a licensed veterinarian.

(c) Even when sold by a veterinarian, pet foods which are not required by federal or state law to be dispensed only by a prescription and pet foods that are not therapeutic veterinary diets are subject to tax.

~~(7)~~(6) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(14), (19), 212.05, 212.07(1), 212.08(2), 212.085, 212.12(6)(a), 212.18(3), 465.186, 465.187 FS. History—New 7-12-10, Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Tammy Miller, 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: November 12, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: October 15, 2014

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.: RULE TITLES:

12A-1.022 Federal Excise Taxes, Gross Receipts Tax,
and Other Fees

12A-1.053 Electric Power and Energy

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.022, F.A.C. (Federal Excise Taxes, Gross Receipts Tax, and Other Fees), is to clarify that taxable charges for electrical power or energy include the gross receipts tax imposed under subparagraph 203.01(1)(a)1., F.S., but do not include the gross receipts tax imposed under subparagraph 203.01(1)(a)3., F.S.

The purpose of the proposed amendments to Rule 12A-1.053, F.A.C. (Electric Power and Energy), is to clarify that sales of electric power or energy for use in residential households by utilities who are required to pay the gross receipts tax imposed under subparagraph 203.01(1)(a)1., F.S., are exempt. The payment of the gross receipts tax imposed under subparagraph

203.01(1)(a)3., F.S., has no effect on the residential sales tax exemption.

SUMMARY: The proposed amendments to Rule 12A-1.022, F.A.C. (Federal Excise Taxes, Gross Receipts Tax, and Other Fees), clarify that taxable charges for electrical power or energy include the gross receipts tax imposed under subparagraph 203.01(1)(a)1., F.S., but do not include the gross receipts tax imposed under subparagraph 203.01(1)(a)3., F.S.

The proposed amendments to Rule 12A-1.053, F.A.C. (Electric Power and Energy), clarify that sales of electric power or energy for use in residential households by utilities who are required to pay the gross receipts tax imposed under subparagraph 203.01(1)(a)1., F.S., are exempt.

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: 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 166.231(1)(a), 166.232(1), 203.01(4), 212.02(2), (16), (19), 212.05(1)(a)1.a. (e)1.c., (3), 212.06(1)(a), (b), 212.0606, 212.08(4), (5)(e)2., (7)(j), 212.18(2), 403.718, 403.7085, 681.117(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: December 10, 2014, 1:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 2503, 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-1.022 Federal Excise Taxes, Gross Receipts Tax, and Other Fees.

(1) No change.

(2) TAXES AND FEES IMPOSED BY THE STATE OF FLORIDA.

(a) 1. The gross receipts tax imposed under the provisions of subparagraph 203.01(1)(a)1. ~~Chapter 203,~~ F.S., on the provider of electricity or natural or manufactured gas is included in the charge upon which sales and use tax is computed when the gross receipts tax is passed on to the customer and wholly or partially separately itemized on a customer's bill, invoice, statement, or other tangible evidence of sale.

2. The gross receipts tax imposed under the provisions of subparagraph 203.01(1)(a)3., F.S., is administered in the same manner as sales and use tax and is not included in the charge upon which sales and use tax is computed.

(b) through (c) No change.

(3) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 166.231(1)(a), 166.232(1), 203.01(4), 212.02(16), 212.05(1)(a)1.a., (e)1.c., (3), 212.0606, 403.718, 403.7085, 681.117(2) FS. History—Revised 10-7-68, 6-16-72, Formerly 12A-1.22, Amended 4-17-03, _____.

12A-1.053 Electric Power and Energy.

(1)(a) The sale of electric power or energy by an electric utility is taxable. The sale of electric power or energy for use in residential households, to owners of residential models, or to licensed family day care homes by utilities who are required to pay the gross receipts tax imposed by subparagraph 203.01(1)(a)1. ~~Chapter 203,~~ F.S., is exempt. Also exempt is electric power or energy sold by such utilities and used in the common areas of apartment houses, cooperatives, and condominiums, in residential facilities enumerated in Chapters 400 and 429, F.S., and in other residential facilities. However,

if any part of the electric power or energy is used for a non-exempt purpose, the entire sale is subject to tax.

(b) through (4) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(2), (19), 212.05(1)(e), 212.06(1)(a), (b), 212.08(4), (5)(e)2., (7)(j), 212.18(2) FS. History—Revised 10-7-68, 6-16-72, Amended 12-11-74, 10-18-78, 6-3-80, 12-23-80, 7-20-82, Formerly 12A-1.53, Amended 10-2-01, 4-17-03, 9-15-08, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller, 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: November 12, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 15, 2014

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.: RULE TITLES:

12A-1.038 Consumer's Certificate of Exemption; Exemption Certificates

12A-1.039 Sales for Resale

PURPOSE AND EFFECT: Rule 12A-1.038, F.A.C., provides, in part, guidance as to how a dealer may document a sale made to a nongovernmental tax-exempt entity. Rule 12A-1.039, F.A.C., provides similar guidance for sales made to registered dealers for the purposes of resale. In an effort to assist taxpayers using modern technology, the Department has developed a mobile application that can be used to confirm a customer's status as a tax-exempt entity or a registered dealer. The purpose of a portion of the proposed changes to the two rules is to include information regarding the availability and use of this new method.

To make it easier for taxpayers using modern technology to receive a copy of their Annual Resale Certificate and to reduce costs to the state, the Department will provide those certificates through a secure link on its website beginning in January, 2015. A change is being proposed to Rule 12A-1.039, F.A.C., to provide information as to this availability.

The Department has determined that three provisions of Rule 12A-1.039, F.A.C., are unnecessary and provide no benefit to either the taxpayer or the Department. Those provisions are 1) including a taxpayer's registration effective date on the Annual Resale Certificate issued by the Department, as the certificates are issued each year and are clearly labeled with each year's date; 2) the requirement that a taxpayer sign his or her Annual Resale Certificate; and 3) the requirement of a signed statement by the purchaser on a sales invoice, purchase order, or separate

form documenting the sale. Accordingly, the Department is proposing that these provisions be stricken from the rule.

Finally, technical changes are made to both rules for Departmental addresses and to the time period during which Department operators are available.

SUMMARY: The proposed changes to Rules 12A-1.038, F.A.C. (Consumer's Certificate of Exemption; Exemption Certificates), provide information regarding the availability and use of the Department's new mobile application. The proposed changes to Rule 12A-1.039, F.A.C. (Sales for Resale), also provide information regarding the availability and use of the Department's new mobile application; provide information as to the availability of a taxpayer's resale certificate through a secure link on the Department's website; and remove obsolete provisions.

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: 212.07(1)(b), 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 95.091(3), 212.02(4)(14), 212.05(1)(b), (i), (j), 212.06(1)(c), (16), 212.0601, 212.07(1), 212.08(5)(m), (6), (7), 212.085, 212.13(5)(c), (d), 212.17(6), 212.18(2), (3), 218.186, 212.21(2), 213.053(10), 218.186 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: December 10, 2014, 1:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 2503, 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-1.038 Consumer's Certificate of Exemption; Exemption Certificates.

(1) through (2) No change.

(3) SALES MADE TO EXEMPT ENTITIES OTHER THAN GOVERNMENTAL UNITS

(a) through (e) No change.

(f) The validity of a Florida Consumer's Certificate of Exemption may be verified by using the Department's on-line Certificate Verification System at <http://www.myflorida.com/dor/gta.html>, by using the Department's FL Tax mobile application, or by calling the Department's automated nationwide toll-free verification system at 1(877)357-3725. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(g)1. TRANSACTION AUTHORIZATION NUMBER ISSUED PRIOR TO OR AT THE POINT-OF-SALE – VALID FOR A SINGLE TRANSACTION ONLY. In lieu of obtaining a copy of the exempt entity's valid Consumer's Certificate of Exemption for each sale, the selling dealer may obtain a Transaction Authorization Number or a Vendor Authorization Number from the Department when making a tax-exempt sale to the exempt entity or its authorized representative.

2. The selling dealer may obtain a transaction authorization number prior to or at the point-of-sale by using the Department's on-line Certificate Verification System at <http://www.myflorida.com/dor/gta.html>, by using the Department's FL Tax mobile application, or by calling the Department's automated nationwide toll-free verification system at 1(877)357-3725. When using the Department's on-

line Certificate Verification System, the dealer may key up to five Florida Consumer's Certificate of Exemption numbers into the system. When using the Department's FL Tax mobile application or the Department's automated nationwide toll-free verification system, the selling dealer is prompted to key in a single Florida Consumer's Certificate of Exemption number. Each ~~Either~~ verification system will issue a 13-digit transaction authorization number or alert the selling dealer that the purchaser does not have a valid Florida Consumer's Certificate of Exemption. Selling dealers using the automated telephone verification system who do not have a touch-tone telephone will be connected to a live operator during the hours of 8:00 a.m. to 5:00 p.m. (Eastern Time), Monday through Friday. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

3. The selling dealer must document the transaction authorization number on the sales invoice, purchase order, or other document that is prepared by the purchaser or the selling dealer to document the tax exempt purchase by the exempt entity.

4. A transaction authorization number is valid for a single sales transaction and is not valid to properly document subsequent sales made to the same entity. The selling dealer must obtain a new vendor authorization number for subsequent tax exempt transactions.

(h)1. **VENDOR AUTHORIZATION NUMBER FOR REGULAR CUSTOMERS – VALID FOR CALENDAR YEAR ISSUE.** In lieu of obtaining a copy of the exempt entity's valid Florida Consumer's Certificate of Exemption or a Transaction Authorization Number from the Department for each sale to the entity, the selling dealer may obtain a Vendor Authorization Number for that entity. This option is available to selling dealers throughout the calendar year without limitation. The selling dealer must maintain a copy of the exempt entity's Florida Consumer's Certificate of Exemption in its books and records.

2. The "vendor authorization number" is a customer-specific authorization number that will be valid for all sales made to an exempt entity during the calendar year.

3. To obtain vendor authorization numbers, the selling dealer may use the Department's on-line Certificate Verification System at <http://www.myflorida.com/dor/gta.html> or send a written request to the Department. Dealers obtaining authorization numbers by submitting a written request to the Department may obtain the electronic format for sending the customer data from the Department's web site at www.myflorida.com/dor or call the Department at (850)488-3516 to obtain the electronic format.

a. The written request should be forwarded to the Florida Department of Revenue, Account Management MS 1-5730, Florida Department of Revenue, 5050 W Tennessee Street ~~Production Management, 5040 West Tharpe Street, Suite 202,~~ Tallahassee, Florida 32399-0160 32303-7836, along with an electronic file containing a list of the dealer's regular customers for which the dealer has a Florida Consumer's Certificate of Exemption number on file. In response to the request, the Department will issue to the selling dealer, using the same electronic medium, a list containing a unique vendor authorization number for each exempt entity who is a holder of a valid Florida Consumer's Certificate of Exemption.

b. The Department's on-line Certificate Verification System allows the user to verify up to five Florida Consumer's Certificate numbers and to obtain a transaction authorization number for single sales made to each exempt entity at once. The system also allows the user to upload a batch file of up to 50,000 accounts for verification of a Florida Consumer's Certificate of Exemption and, 24 hours later, retrieve the file containing the vendor authorization numbers for all sales made to an exempt entity during the calendar year.

4. The selling dealer may make tax-exempt sales to the exempt entity during the period in which the vendor authorization number for that entity is valid. Vendor authorization numbers are valid for the remainder of the calendar year during which they are issued. However, vendor authorization numbers issued by the Department in November or December are valid for the remainder of that calendar year and the next calendar year.

(4) through (6) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.02(4), (14)(c), 212.05(1)(j), 212.06(1)(c), (16), 212.0601, 212.07(1), 212.08(5)(m), (6), (7), 212.085, 212.18(2), (3), 212.21(2) FS. History—Revised 10-7-68, Amended 6-16-72, 9-28-78, 7-20-82, 4-29-85, Formerly 12A-1.38, Amended 8-10-92, 3-17-93, 9-14-93, 12-13-94, 10-2-01, 6-12-03, 7-31-03, 6-28-04, 11-6-07, 9-1-09, 5-9-13, _____.

12A-1.039 Sales for Resale.

(1) No change.

(2) **ANNUAL RESALE CERTIFICATES ISSUED BY THE DEPARTMENT.**

(a) For each calendar year, the Department of Revenue will issue to each active registered dealer an Annual Resale Certificate (Form DR-13). A newly registered dealer will receive a Sales and Use Tax Certificate of Registration (Form DR-11) and an Annual Resale Certificate.—The business name and location address, ~~the registration effective date,~~ and the certificate number will be indicated on the Annual Resale Certificate.

(b) Dealers ~~may obtain a copy of who lose~~ their Annual Resale Certificate through a secure link on the Department's website at www.myflorida.com or may request a replacement by contacting the Department at (800)352-3671. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). Written requests should be addressed to Account Management, MS1-5730 Central Registration, Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-~~0160~~ 0400.

(3) Except as provided in subsection (4), a dealer making a sale for resale is required to document the exempt sale by CHOOSING ONE of the following three methods:

(a) COPIES OF ANNUAL RESALE CERTIFICATES OBTAINED BY THE SELLING DEALER. The selling dealer who makes a tax exempt sale for the purposes of resale must obtain a copy of the purchaser's current Annual Resale Certificate, or a Transaction Resale Authorization Number or Vendor Resale Authorization Number issued by the Department.

~~1. The copy of the Annual Resale Certificate must be signed by the purchaser or the purchaser's authorized representative.~~

~~1.2.~~ A selling dealer may make sales for resale to a purchaser whose current Annual Resale Certificate is on file without seeking a new Annual Resale Certificate for each subsequent transaction during that calendar year. A new Annual Resale Certificate must be obtained each calendar year. Except for sales made to purchasers who purchase on account from the dealer on a continual basis, a selling dealer may only make exempt sales for resale to purchasers during the calendar year for which the purchaser's Annual Resale Certificate appears valid on its face.

~~2.3.~~ For sales made to purchasers who purchase on account from a dealer on a continual basis, the selling dealer may rely upon the Annual Resale Certificate beyond the expiration date of the certificate and is not required to obtain a new Annual Resale Certificate each calendar year. For purposes of this paragraph, the phrase "purchase on account from a dealer on a continual basis" means that the selling dealer has a continuing business relationship with a purchaser and makes recurring sales on account to that purchaser in the normal course of business. For purposes of this paragraph, a sale "on account" refers to a sale where the dealer extends credit to the purchaser and records the debt as an account receivable, or where the dealer sells to a purchaser who has an established cash or C.O.D. account, similar to an "open credit account." For purposes of this paragraph, purchases are made from a selling dealer on a "continual basis" if the selling dealer makes sales to the purchaser no less frequently than once in every twelve month period in the normal course of business.

(b) TRANSACTION RESALE AUTHORIZATION NUMBER ISSUED PRIOR TO OR AT THE POINT-OF-SALE – VALID FOR SINGLE TRANSACTION ONLY. In lieu of obtaining a copy of the purchaser's Annual Resale Certificate for each tax-exempt sale made for the purposes of resale, the selling dealer may obtain a Transaction Resale Authorization Number or a Vendor Resale Authorization Number from the Department.

1. A "transaction resale authorization number" must be obtained by the selling dealer prior to or at the point-of-sale:

~~a. By~~ a. By using the Department's on-line Certificate Verification System at <http://www.myflorida.com/dor/gta.html>;

b. By using the Department's FL Tax mobile application; or

~~c. By~~ c. By calling the Department's automated nationwide toll-free telephone verification system at 1(877)357-3725.

2. When using the Department's on-line Certificate Verification System, the dealer may key up to five (5) purchaser's sales tax certificate of registration numbers into the system. When using the Department's FL Tax mobile application or the Department's automated nationwide toll-free verification system, the selling dealer is prompted to key in a single purchaser's sales tax certificate of registration number. ~~Each~~ The system will either issue a 13-digit transaction resale authorization number or alert the selling dealer that the purchaser does not have a valid resale certificate. Selling dealers using the automated telephone verification system who do not have a touch-tone phone will be connected to a live operator during the hours of 8:00 a.m. to 5:00 p.m. (Eastern Time), Monday through Friday. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

3. A transaction resale authorization number is not valid to exempt subsequent resale purchases or rentals made by the same purchaser. A selling dealer must obtain a new transaction resale authorization number for each and every resale transaction.

4. The selling dealer must document the transaction resale authorization number on the sales invoice, purchase order, or a separate form that is prepared by either the purchaser or the selling dealer. ~~The sales invoice, purchase order, or separate form must contain the following statement: "The purchaser hereby certifies that the property or services being purchased or rented are for resale." This statement must be followed by the signature of the purchaser. The signature may be obtained by the selling dealer through use of an electronic signature pad or other electronic method.~~

5. Alternatively, in lieu of meeting the requirements of subparagraph 4., the transaction resale authorization number may be documented on a properly completed Uniform Sales

and Use Tax Certificate-Multijurisdiction, as provided in subsection (8) of this rule.

(c) through (8) No change.

Rulemaking Authority 212.07(1)(b), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.02(14), 212.05(1)(b), (i), 212.07(1), 212.085, 212.13(5)(c), (d), 212.17(6), 212.18(2), (3), 218.186, 212.21(2), 213.053(10), 218.186 FS. History—Revised 10-7-68, Amended 1-7-70, 6-16-72, 9-26-77, 7-20-82, 4-12-84, Formerly 12A-1.39, Amended 1-2-89, 9-14-93, 12-13-94, 10-2-01, 6-12-03, 11-6-07, 9-1-09, 5-9-13, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Tammy Miller, 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: November 12, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 15, 2014

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: **RULE TITLE:**

12A-19.060 Sales for the Purpose of Resale

PURPOSE AND EFFECT: To make it easier for taxpayers using modern technology to receive a copy of their Annual Resale Certificate and to reduce costs to the state, the Department will provide those certificates through a secure link on its website beginning in January, 2015. A change is being proposed to Rule 12A-19.060, F.A.C., to provide information as to this availability.

The Department has determined that two provisions of Rule 12A-19.060, F.A.C., are unnecessary and provide no benefit to either the taxpayer or the Department. Those provisions are 1) the requirement that a taxpayer sign his or her Annual Resale Certificate; and 2) the requirement of a signed statement by the purchaser on a sales invoice, purchase order, or separate form documenting the sale. Accordingly, the Department is proposing that these provisions be stricken from the rule.

Clarification is made to subsection 12A-19.060(5), F.A.C., as to when an Annual Resale Certificate may be accepted by a dealer in lieu of collecting tax on a sale.

Finally, a technical change is made to the time period during which Department operators are available.

SUMMARY: The proposed changes to Rule 12A-19.060, F.A.C., provide information as to the availability of a taxpayer’s resale certificate through a secure link on the Department’s website; remove obsolete provisions; and make a technical change.

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: 202.16(2), 202.26(3)(c), (d) FS.

LAW IMPLEMENTED: 202.11(3), (10), (11), 202.13(2), 202.16(2), (4), 202.17(6), 202.34(3), (4)(c) 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: December 10, 2014, 1:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 2503, 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-19.060 Sales for the Purpose of Resale.

(1) through (3) No change.

(4) ANNUAL RESALE CERTIFICATES ISSUED BY THE DEPARTMENT.

(a) through (c) No change.

(d) ~~Dealers may obtain a copy of their In the event that a dealer's original~~ Communications Services Tax Annual Resale Certificate ~~through a secure link on the Department's website at www.myflorida.com, is lost or destroyed, a replacement may be requested~~ by visiting any local Department of Revenue Service Center to personally obtain a copy or by contacting the Department at 1(800)352-3671. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). Written requests should be addressed to Account Management, Florida Department of Revenue, P. O. Box 6480, Tallahassee, Florida 32314-6480.

(5) ~~A dealer is not required to collect tax~~ ~~Communications Services Tax Annual Resale Certificate is considered valid~~ when a ~~signed~~ copy of the certificate is provided to the selling dealer in lieu of payment of the tax on any sale made on or after the registration effective date and on or prior to the certificate expiration date, as indicated on the certificate, ~~;~~ and when ~~the~~ a selling dealer receives a copy of the certificate in good faith.

(6) A dealer making a sale for resale is required to document the exempt sale by CHOOSING ONE of the following three methods:

(a) COPIES OF ANNUAL RESALE CERTIFICATES OBTAINED BY THE SELLING DEALER. A selling dealer who makes a sale for the purpose of resale must obtain a signed copy of the purchaser's current Communications Services Tax Annual Resale Certificate or a Transaction Resale Authorization Number or Vendor Resale Authorization Number issued by the Department.

~~1. The copy of the Communications Services Tax Annual Resale Certificate must be signed by the purchaser or the purchaser's authorized representative.~~

~~1.2.~~ A selling dealer may make sales for resale to a purchaser whose current Communications Services Tax Annual Resale Certificate is on file without seeking a new certificate for each subsequent transaction during that calendar year. A new Communications Services Tax Annual Resale Certificate must be obtained each calendar year. Except for sales made to purchasers who purchase on account from the dealer on a continual basis, a selling dealer may only make exempt sales for resale to purchasers during the calendar year for which the purchaser's Communications Services Tax Annual Resale Certificate appears valid on its face.

~~2.3.~~ For sales made to purchasers who purchase on account from a dealer on a continual basis, the selling dealer may rely upon the Communications Services Tax Annual Resale

Certificate beyond the expiration date of the certificate and is not required to obtain a new certificate each calendar year.

a. For purposes of this paragraph, the phrase "purchase on account from a dealer on a continual basis" means that the selling dealer has a continuing business relationship with a purchaser and makes recurring sales on account to that purchaser in the normal course of business.

b. For purposes of this paragraph, a sale "on account" refers to a sale where the dealer extends credit to the purchaser and records the debt as an account receivable, or where the dealer sells to a purchaser who has an established cash or cash on delivery (C.O.D.) account, similar to an "open credit account."

c. For purposes of this paragraph, purchases are made from a selling dealer on a "continual basis" if the selling dealer makes sales to the purchaser no less frequently than once in every twelve-month period in the normal course of business.

(b) TRANSACTION RESALE AUTHORIZATION NUMBER ISSUED PRIOR TO OR AT THE POINT-OF-SALE – VALID FOR SINGLE TRANSACTION ONLY. In lieu of obtaining a signed copy of the purchaser's Communications Services Tax Annual Resale Certificate for each tax-exempt sale made for the purposes of resale, the selling dealer may obtain a Transaction Resale Authorization Number or a Vendor Resale Authorization Number from the Department.

1. A "transaction resale authorization number" must be obtained by the selling dealer prior to or at the point-of-sale by using the Department's on-line Certificate Verification System at www.myflorida.com/dor/gta.html or by calling the Department's nationwide toll-free telephone verification system at 1(877)357-3725.

2. When using the Department's on-line Certificate Verification System, the dealer may key up to five (5) purchaser's communications services tax certificate/business partner numbers into the system. When using the Department's automated nationwide toll-free verification system, the selling dealer is prompted to key in a single purchaser's communications services tax certificate/business partner number. The system will either issue a 13-digit transaction resale authorization number or alert the selling dealer that the purchaser does not have a valid resale certificate. Selling dealers using the automated telephone verification system who do not have a touch-tone phone will be connected to a live operator during the hours of 8:00 a.m. to ~~57:00~~ 5:00 p.m. (Eastern Time), Monday through Friday. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

3. A transaction resale authorization number is not valid to exempt subsequent resale purchases made by the same purchaser. A selling dealer must obtain a new transaction resale authorization number for each and every resale transaction.

4. The selling dealer must document the transaction resale authorization number on the sales invoice, purchase order, or a separate form that is prepared by either the purchaser or the selling dealer. ~~The sales invoice, purchase order, or separate form must contain the following statement: "The purchaser hereby certifies that the communications services being purchased are for resale." This statement must be followed by the signature of the purchaser. The signature may be obtained by the selling dealer through use of an electronic signature pad or other electronic method.~~

(c) through (9) No change.

Rulemaking Authority 202.16(2), 202.26(3)(c), (d) FS. Law Implemented 202.11(3), (10), (11), 202.13(2), 202.16(2), (4), 202.17(6), 202.34(3), (4)(c) FS. History—New 1-31-02, Amended 7-16-06, 6-4-08,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Tammy Miller, 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: November 12, 2014
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT
 PUBLISHED IN FAR: October 15, 2014

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.: RULE TITLES:
 12B-6.001 Scope; Definitions; Index Price
 12B-6.0015 Imposition of the Gross Receipts Tax
 12B-6.005 Payment of Tax; Reports; Public Use Forms
 PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule Chapter 12B-6, F.A.C. (Gross Receipts Tax), is to clarify that the provisions of the rule chapter apply only to the 2.5 percent tax imposed by subparagraph 203.01(1)(a)1., F.S., and administered under the provisions of Chapter 203, F.S.

SUMMARY: The proposed amendments to Rule Chapter 12B-6, F.A.C. (Gross Receipts Tax), clarify that the provisions of the rule chapter apply only to the 2.5 percent tax imposed by subparagraph 203.01(1)(a)1., F.S., and administered under the provisions of Chapter 203, F.S.

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: 203.01(1)(f), (3)(a)2., 213.06(1) FS.

LAW IMPLEMENTED: 203.01, 203.012, 203.02, 213.255(1), (2), (3), 213.37, 213.755, 215.26 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: December 10, 2014, 1:00 p.m.
 PLACE: 2450 Shumard Oak Boulevard, Building One, Room 2503, 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-6.001 Scope; Definitions; Index Price.

(1) SCOPE. This rule chapter applies to the tax imposed by subparagraph 203.01(1)(a)1. ~~Chapter 203~~, F.S., on utility services delivered to a retail consumer in Florida.

(2) No change.

(3)(a) No change.

(b) The electricity index prices only apply if the transportation of electricity is sold independent of the sale of

the electricity itself. If electricity is sold to a retail consumer in Florida for a price that includes both a charge for the electricity and a charge for the transportation of the electricity, the tax imposed by subparagraph 203.01(1)(a)1, Chapter 203, F.S., is calculated by using the distribution company's gross receipts multiplied by 2.5 percent, rather than through use of an index price.

(c) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 203.01, 203.012 FS. History—New 11-13-78, Amended 6-5-85, Formerly 12B-6.01, Amended 10-4-89, 1-8-90, 5-4-03, 9-18-08,_____.

12B-6.0015 Imposition of the Gross Receipts Tax.

(1) through (3) No change.

(4) USE TAX.

(a) Gross receipts tax is levied upon a person's cost price of electricity, or natural or manufactured gas, imported into this state or severed within this state for the person's own use or consumption as a substitute for purchasing utility, transportation, or delivery services taxable under subparagraph 203.01(1)(a)1, Chapter 203, F.S., and who cannot demonstrate payment of the tax imposed by Chapter 203, F.S. The tax implemented pursuant to this paragraph is calculated by multiplying the cost price of the utility service by 2.5 percent.

(b) No change.

(5) SALES FOR RESALE.

(a) The sale, transportation, or delivery of utility services for resale is only exempt from the tax imposed under subparagraph 203.01(1)(a)1, Chapter 203, F.S., if the sale, transportation, or delivery is documented in strict compliance with this rule. Distribution companies must document sales for resale by obtaining resale certificates from customers who purchase transportation, delivery, or utility services for the purposes of resale. Resale certificates submitted during the protest period will be accepted by the Department as valid proof and documentation of the resale, but will not be accepted when submitted in any proceeding under Chapter 120, F.S., or any circuit court action instituted under Chapter 72, F.S.

(b) The distribution company is only required to obtain one certificate for sales made for the purposes of resale from each customer making purchases for the purposes of resale. The certificate must contain the purchaser's name and address, the purchaser's gross receipts tax registration number and its effective date, a statement that the purchases are for the purpose of resale, the signature of the purchaser or an authorized representative of the purchaser, and the date of issuance. The following is a suggested format of a resale certificate:

**RESALE CERTIFICATE FOR GROSS RECEIPTS
TAX ON UTILITY SERVICES**

This is to certify that the electricity for light, heat, or power or the natural or manufactured gas for light, heat, or power

purchased after _____ (date) from _____ (seller's name) is purchased for the purpose of resale ~~pursuant to Chapter 203, F.S.~~

I understand that if I fraudulently issue this certificate to evade the payment of gross receipts tax I will be liable for payment of the tax directly to the Department and subject to the penalties imposed under Section 203.03(2), F.S.

I understand that I must disclose to the seller, or remit tax on, any purchase not for resale when tax was not paid to the seller and/or distribution company.

Under penalties of perjury, I declare that I have read the foregoing certificate and the facts stated herein are true.

Purchaser's

Name _____

Purchaser's Address _____

Name and Title of Purchaser's Authorized Signature _____

Certificate of Registration Number _____

Effective Date of Registration _____

By _____

(authorized signature)

Date _____

(6) RECORDKEEPING REQUIREMENTS. Distribution companies that sell, transport, or deliver utility services to retail consumers in Florida and taxpayers that import utility services into Florida for their own use must maintain electrical interchange agreements or contracts, resale certificates, exemption certificates, and other documentation required under the provisions of this rule chapter in their books and records until tax imposed under subparagraph 203.01(1)(a)1, Chapter 203, F.S., may no longer be determined and assessed under Section 95.091, F.S. Electronic storage of required documentation through the use of imaging, microfiche, or other electric storage media will satisfy compliance with recordkeeping requirements.

Rulemaking Authority 203.01(1)(f), (3)(a)2., 213.06(1) FS. Law Implemented 203.01, 203.012, 203.02, 213.37 FS. History—New 9-18-08,_____.

12B-6.005 Payment of Tax; Reports; Public Use Forms.

(1)(a) Except as provided in Rule Chapter 12-24, F.A.C., and paragraph (c) below, all taxes imposed by subparagraph 203.01(1)(a)1, Chapter 203, F.S., on utility services are due to the Department on or before the 20th day of the month following the date of the sale or transaction. The payment and return must either reach the office of the Department or be postmarked on or before the 20th day of the month for receipts for utility services received in the preceding calendar month for a taxpayer to avoid penalty and interest for late filing. When the 20th day of the month falls on Saturday, a Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely filed if postmarked or delivered to the Department on the

next succeeding day that is not a Saturday, a Sunday, or a legal holiday. A tax return is required to be filed on or before the 20th day of each month even when no tax is due. The report is required to be signed by an officer or a representative duly authorized to act by the taxpayer. For this purpose, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and Section 7503 of the 1986 Internal Revenue Code, as amended. A "legal holiday" pursuant to Section 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) through (e) No change.

(2) Persons who engage in the transportation of natural or manufactured gas must provide the Department with a list of customers to whom transportation services were provided in the prior year. A person may satisfy the customer-reporting requirement by: 1) providing a written list of customers to the Department; or 2) maintaining a publicly-accessible customer list on the person's Internet web site. The person must provide the written list of customers or the Internet address of the publicly-accessible Internet web site by January 31 of each year to GTA Miscellaneous Tax Coordinator – Communications Services and Gross Receipts Taxes, c/o GTA Program Director, Florida Department of Revenue, 5050 W. Tennessee Street, Tallahassee, Florida 32399-0100. Persons who choose to satisfy the customer-reporting requirement by posting a list of customers on a publicly-accessible Internet web site must update the list by January 31 of each year. This reporting requirement does not apply to distribution companies. Any person required to furnish such a list may elect to identify only those customers who take direct delivery without purchasing interconnection services from a distribution company.

Rulemaking Authority 213.06(1) FS. Law Implemented 203.01, 203.012, 213.255(1), (2), (3), 213.37, 213.755, 215.26 FS. History—New 11-13-78, Amended 7-1-80, 8-26-81, Formerly 12B-6.05, Amended 10-4-89, 12-19-89, 5-4-03, 9-28-04, 9-18-08, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller, 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: November 12, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 30, 2014

DEPARTMENT OF FINANCIAL SERVICES

Division of Accounting and Auditing

RULE NOS.: RULE TITLES:

69I-22.002 Definitions Applicable to Chapter 69I-22

69I-22.003 Procedures

PURPOSE AND EFFECT: Section 17.076(2), F.S., directs the Chief Financial Officer (CFO) to establish a program for the direct deposit of funds to the account of the beneficiary of such a payment or disbursement in any financial institution equipped for electronic fund transfers, which institution is designated in writing by such beneficiary and has lawful authority to accept such deposits. Section 17.075(2), F.S., directs the CFO to adopt rules establishing accounting and recordkeeping procedures for all payments made by electronic transfer of funds. Section 17.29, F.S., authorizes the CFO to adopt rules regarding procedures or policies requiring that payments made by the state for goods, services, or anything of value be made by electronic means, including, electronic funds transfers.

SUMMARY: Rule 69I-22.002, F.A.C., is amended to update the definitions and to incorporate by reference the Employee Direct Deposit Authorization Form and the Retiree Direct Deposit Authorization Form. Rule 69I-22.003, F.A.C., is amended to update the procedures for participating in the direct deposit program. Rule 69I-22.003, F.A.C., is also amended to require all beneficiaries to provide the Department with either a copy of a valid driver's license or a legible copy of a photographic identification issued by the United States or a foreign nation, a state or territory of the United States or foreign nation, or a political subdivision or agency thereof.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST AND LEGISLATIVE RATIFICATION:

The agency has determined that this rule 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 upon the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: The Department conducted an economic analysis of the potential impact of the proposed rule and determined that there will be no adverse economic impact or regulatory increases that would require legislative ratification.

Any person who wishes to provide information regarding the statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 17.075(2), 17.14, 17.29 FS.
 LAW IMPLEMENTED: 17.075(2), 17.076, 17.14, 17.29 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: December 10, 2014, 1:30 p.m.
 PLACE: Room B103, Fletcher Building, 101 E. Gaines Street, Tallahassee, FL

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 Rachael Lieblick at (850)413-3537 or Rachael.Lieblick@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 IS: Rachael Lieblick, Assistant Director, Division of Accounting and Auditing, 200 E. Gaines Street, Tallahassee, FL 32399-0318, (850)413-3537 or Rachael.Lieblick@MyFloridaCFO.com

THE FULL TEXT OF THE PROPOSED RULE IS:

69I-22.002 Definitions Applicable to Chapter 69I-22.

(1) ~~“NACHA” means the National Automated Clearing House Association which is the national trade association for electronic payments associations and establishes the rules, industry standards, and procedures governing the exchange of commercial automated clearing house payments by depository financial institutions. “ACH Rules.” The National Automated Clearing House Association publication entitled 1987 ACH Rules. The 1987 ACH Rules are hereby incorporated by reference and available for public inspection in the Section’s offices at 200 East Gaines Street, Tallahassee, Florida 32399-0354.~~

(2) ~~“Account.” Account means the checking or savings account identified on the Direct Deposit Authorization Form, to which the beneficiary’s payments will be transmitted. An account must be at a participating financial institution.~~

(3) ~~“Direct Deposit Authorization Form.” Authorization Form means the appropriate Direct Deposit Authorization Form (Form No. DFS-AA-26) or an approved substitute. Form DFS-AA-26 is hereby incorporated by reference and available from the Section.~~

(a) State employees shall use Form DFS-A1-26S, Employee Direct Deposit Authorization (Rev. 3/2014), which is hereby incorporated by reference and is available from the

Department’s website at <http://www.myfloridacfo.com/Division/AA/Forms/default.htm>.

(b) Retirees shall use Form DFS-A1-26R, Retiree Direct Deposit Authorization (Rev. 3/2014), which is hereby incorporated by reference and is available from the Florida Retirement System’s online portal at www.myFRS.com or by calling (850)907-6500 or toll free 1(844)377-1888.

(4) ~~“Beneficiary.” Beneficiary~~ means:

(a) through (c) No change.

(5) ~~“Department.” Department~~ means the Department of Financial Services, which pursuant to Section 20.121, F.S., is headed by the Chief Financial Officer.

(6) ~~“Participating Financial Institution.” Participating Financial Institution~~ means a bank, national association, savings and loan association, mutual savings bank, or a credit union which is chartered by either any state or the federal government that has consented to be bound by the requirements of the NACHA Rules and authorized by the applicable federal reserve bank to receive commercial automated clearing house transactions and is thus eligible to receive State of Florida direct deposits by electronic funds transfer, ~~and that has not been disqualified pursuant to subsection 69I-22.003(3), F.A.C. The NACHA Rules can be found by accessing <http://www.nacha.org>.~~

(7) ~~“Section.” Section~~ means the Direct Deposit/EFT Section Administrator, Bureau of Vendor Relations Accounting, Division of Accounting and Auditing, Department of Financial Services.

(8) ~~“Wages.”~~ shall have the same meaning herein as is contained in Rule 69I-31.103, F.A.C.

Rulemaking Specific Authority 17.075(2), 17.076, 17.14, 17.29 FS. Law Implemented 17.075(2), 17.076, 17.14, 17.29 FS. History—New 7-30-87, Amended 5-12-97, Formerly 3A-22.002, Amended _____.

69I-22.003 Procedures.

(1) No change.

(2) In order to enroll for participation, a beneficiary must submit or cause to be submitted, a completed Direct Deposit Authorization Form to the Section following the instructions on the form, Form No. DFS-AA-26, (revised 8/00) or a substitute form acceptable to the Section and approved by the Department prior to its use. To be acceptable to the Section and the Department, substitute forms must contain, at a minimum, the following:

(a) For prompt authorization, state employees may submit their direct deposit request through People First at <https://peoplefirst.myflorida.com> and accessing the Employee Information tab, selecting Personal Information, and finally Direct Deposit. The information required on Form No. DFS-AA-26S;

(b) For prompt authorization, retirees may submit their direct deposit request through the Florida Retirement System's online portal at www.myFRS.com. For assistance with the online portal, contact the Division of Retirement at 1(844)377-1888 or (850)907-6500. Substantially the same agreement terms printed on Form No. DFS-AA 26S with respect to the beneficiary and the receiving financial institution;

(c) Substitute forms must be factually correct and must not contain any misleading information; and

(d) Substitute forms must be printed on 8 1/2" x 11" paper, and must contain a blank one inch space that runs parallel with the 8 1/2" side and begins 2 3/4" from that side. This space will be used for the imprinting of the document control number and must be on the same side of the form as the information supplied by the beneficiary and the participating institution. After the Section has received and processed a completed Direct Deposit Authorization Form, all retirement benefits and wage payments made to a participating beneficiary will be made by Direct Deposit, unless a beneficiary is disqualified pursuant to subsection 69I-22.003(4), F.A.C.

(3) All beneficiaries filing a Direct Deposit Authorization Form for salary or retirement benefits shall provide the Department with the following information. The Department shall disqualify a Participating Financial Institution from receiving State of Florida Direct Deposit transactions when the institution materially fails to comply with any ACH Rule, and such lack of compliance results in the failure of a transaction, which failure adversely affects the credibility of the electronic funds transfer program.

(a) All salary and retirement beneficiaries shall provide the Department with a copy of a valid driver's license of the beneficiary at the time the original Direct Deposit Authorization Form is filed.

(b) If the beneficiary had not been issued a valid driver's license at the time the original Direct Deposit Authorization Form is filed, the Department shall be provided with a legible copy of a photographic identification of the beneficiary issued by the United States or a foreign nation, a state or territory of the United States or foreign nation, or a political subdivision or agency thereof.

(4) No change.

(a) through (b) No change.

(c) An employee has been on leave without pay resulting in overpayment of salary for three pay periods out of the previous six pay periods.

The disqualified employee shall be paid by warrant for wages and retirement benefits, if any, until he or she again becomes eligible to participate. The employee shall regain his or her eligibility if he or she has not been on unauthorized leave without pay for a period of six continuous months. The employee must then complete a new Direct Deposit

Authorization Form if he or she desires to participate and must attach to such Form a written statement from his or her agency that he or she has regained his or her eligibility to participate.

(5) A beneficiary's participation in direct deposit may be voluntarily terminated upon submission of a new Direct Deposit Authorization Form requesting the "stop" action, upon submission of a written request to stop, or upon submission of a new Direct Deposit Authorization Form requesting "change" action for account number or participating financial institution pursuant to subsection 69I-22.003(6), F.A.C. Participation shall be involuntarily terminated upon the beneficiary becoming disqualified pursuant to subsection 69I-22.003(4), F.A.C. or upon the beneficiary not receiving a payment by direct deposit for a continuous period of six (6) 12 months. A new Direct Deposit Authorization Form will be required to be submitted in order to initiate participation after a voluntary or involuntary termination.

(6) A participating beneficiary must notify the Section of a change in account number or a change in participating financial institution by submission of a new Direct Deposit Authorization Form requesting the "change" action. The Section ~~shall~~ should also be notified by a participating beneficiary of a change in his or her social security number, or a change in his or her name. This notification must be accomplished by submission of a written request to change by the agency authorizing payment to the beneficiary. A request for change in account number or change in participating financial institution will result in a "stop" action being placed on the Direct Deposit Authorization Form which was then in effect. ~~Generally, the new Authorization Form will not be effective for 45 days.~~ In the interim, requests for payments to the beneficiary will be made by warrants.

(7) In the event a direct deposit by electronic funds transfer results in an improper payment to a beneficiary or other person, the Section should be notified immediately by the employing agency if the beneficiary is receiving wages, or the Division of Retirement Section of Administration if the beneficiary is receiving retirement benefits or both, as applicable. The Section will attempt to recover such improper payment but in the event recovery by the Section Department is not possible, the agency that authorized payment to the beneficiary will be notified that it shall pursue collection pursuant to Chapter 69I-21 ~~or Rule 69I-31.309, F.A.C., as appropriate.~~

(8) In the event a participating beneficiary fails to receive a proper payment by direct deposit, ultimate payment to the participating beneficiary shall be coordinated by the Section. Revolving fund payment by the agency to the beneficiary shall ~~may~~ only be made with the specific approval of the Section in each instance.

~~(9) The Section will attempt to make available an adequate supply of authorization forms at all times to any agency for use by its Beneficiaries. Any Beneficiary or agency that would like additional authorization forms should contact:~~

~~EFT Section Administrator
 Department of Financial Services
 200 East Gaines Street
 Tallahassee, Florida 32399-0354
 (850) 410-9466
 SUNCOM 210-9466
 E-Mail: DirectDeposit@mail.dbf.state.fl.us~~

~~Rulemaking Specific Authority 17.075(2), 17.14, 17.29 FS. Law Implemented 17.075(2), 17.076, 17.14, 17.29 FS. History—New 7-30-87, Amended 11-14-00, Formerly 3A-22.003, Amended _____.~~

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Rachael Lieblick, Assistant Director
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Jeff Atwater, Chief Financial Officer
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: November 13, 2014
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: October 6, 2014

Section III Notice of Changes, Corrections and Withdrawals

DEPARTMENT OF HEALTH

Division of Environmental Health

RULE NOS.:	RULE TITLES:
64E-9.001	General
64E-9.002	Definitions
64E-9.003	Forms
64E-9.0035	Exemptions
64E-9.004	Operational Requirements
64E-9.005	Construction Plan or Modification Plan Approval
64E-9.006	Construction Plan Approval Standards
64E-9.007	Recirculation and Treatment System Requirements
64E-9.008	Supervision and Safety
64E-9.009	Wading Pools
64E-9.010	Spa Pools
64E-9.011	Water Recreation Attractions and Specialized Pools
64E-9.013	Bathing Places
64E-9.015	Fee Schedule
64E-9.016	Variances
64E-9.017	Enforcement

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. 91, May 9, 2014 issue of the Florida Administrative Register.

DH Form 4159 has been revised to update the form for use in initial permits, modifications, transfer or change in owner or name, and permit renewal. In response to JAPC comments, the request for information related to sanitary facilities and the requirement that the application have the signatures of a certified or registered contractor and an engineer have been removed. Other minor revisions have been made for form organization and ease of use by the department and the applicant. The following changes have been made to the rule text.

64E-9.001 General.

(1) No change.

~~(2) This chapter prescribes incorporated references, department forms, safety and sanitation standards, and retrofitting of existing pools requirements.~~

~~Innovations not addressed by this Chapter shall be addressed by the variance process.~~

(3) renumbered (2) No change.

~~(3)(4) As of April 29, 2012, per Sections 514.021 and 514.03, F.S., a public pool owner shall first have the plans reviewed and a permit issued for the construction or modification of a public pool by the jurisdictional building department in accordance with the Florida Building Code, Building, Chapter 4, Section 424.1.~~

(a) Upon completion of initial construction, the pool shall not be opened by the owner/operator for public use until an operational permit is issued by the department. At least 30 days prior to the scheduled construction completion, the owner/operator shall apply to the department for an initial operating permit on form DH ~~4159 918~~, Application for Initial Swimming Pool Operating Permit/Authorization, ~~10/2014 05/12~~, herein incorporated by reference and available at _____, with the required fee and a copy of the approved construction plans.

(b) For modifications, the owner/operator shall submit form DH ~~4159 916~~, Application for a Swimming Pool Operating Permit/Authorization, ~~07/08~~, herein incorporated by reference and available at _____, to the Department prior to the pool being reopened.

~~(4)(5) Annually, the pool owner/operator shall apply for an operating permit renewal from the department on form DH 4159 916. Approval of the permit shall be based upon the pool's compliance with this Chapter, with the previous operating permit, and the maintenance of the pool in the same functional, safety, and sanitation conditions as approved by the~~

jurisdictional building department or the department. For the purposes of this determination, department staff shall refer to and use the Florida Building Code (FBC), Building Chapter 4, public swimming pool section 424.1 that was in effect at the time of the pool's construction permitting. Annual operating permits expire on June 30.

~~(5)(6)~~ The 2010 FBC section 424.1 and the 2012 Supplement are hereby incorporated by reference, have been deemed copyright protected, and are available for inspection at the Department of Health, Bureau of Environmental Health, 4025 Esplanade Way ~~4052 Bald Cypress Way, Bin A 08~~, Tallahassee 32399-1710 or at the Department of State, R.A. Gray Building, 500 South Bronough Street, Tallahassee, Florida 32399-0250.

Rulemaking Authority 381.006, 514.021 FS. Law Implemented 381.006, 514.0115(5), 514.021, 514.03, 514.031, 514.05, 514.06 FS. History—New 10-5-93, Formerly 10D-5.130, Amended 12-27-98, 5-27-04, 5-24-09, _____.

64E-9.0035 Exemptions.

(1) through (1)(a) No change.

~~(b)4-~~ For purposes of determining exemption status, the term condominium shall be as defined in Chapter 718, F.S., and the term cooperative shall be as defined in Chapter 719, F.S. Applicants shall provide either the recorded declaration of condominium or the recorded cooperative documents and any additional documents which establish the criteria set forth in Section 514.0115(2)(a) or (2)(b), F.S.

(2) through (4) No change.

Rulemaking Authority 381.006, 514.031 FS. Law Implemented, 514.0115, 514.031 FS. History—New 5-24-09, Amended _____.

64E-9.004 Operational Requirements.

(1) through (1)(d)2. No change.

3. When oxidation-reduction potential (ORP) controllers are required, the water potential shall be kept between 700 and 850 millivolts. Use of these units does not negate the manual daily testing requirement of subsection 64E-9.004(10)(13), F.A.C.

4. through (3) No change.

(4) Food, beverages, glass containers, and animals are prohibited in the pool. Individuals with a disability and service animal trainers may be accompanied by a service animal, as defined in Chapter 413.08, F.S., but the service animal is not allowed to enter the pool water or onto the drained area of an interactive water feature (IWF) in order to prevent a direct threat to the health of pool patrons.

(5) through (8) No change.

(9) Test kits are required to be on the premises of all pools to determine free active chlorine and total chlorine using N,N-Diethyl-p-Phenylenediamine (DPD), or bromine level, total alkalinity, calcium hardness, and pH. NSF/ANSI Standard 50-

2012 certified water quality test devices/kits or specific laboratory analysis methods identified by the chemical product manufacturer must be available to determine the concentration in pool water of all NSF/ANSI Standard 60-2011 approved chemicals that are fed or added to a public pool, or the chemical cannot be used. NSF/ANSI Standard 50-2012, Equipment for Pools, Spas, Hot Tubs, and other Recreational Water Facilities, September 16, 2012, is hereby incorporated by reference, has been deemed as copyright protected, and is available for review at the Department of Health, Bureau of Environmental Health, 4025 Esplanade Way ~~4052 Bald Cypress Way, Bin A 08~~, Tallahassee, Florida 32399-1710 or at the Department of State, R.A. Gray Building, 500 South Bronough Street, Tallahassee, Florida 32399-0250.

(a) through (d) No change.

(10) The keeping of a daily record of information regarding pool operation, using form DH 921, Monthly Swimming Pool Report, 3/98, hereby incorporated by reference and available at _____, shall be the responsibility of the pool owner or operator. Customized report forms may be substituted provided they contain the appropriate information and are made available to the department. The completed report shall reflect manually conducted pool water tests for pH and disinfectant levels at least once every 24 hours, and weekly testing for cyanuric acid when chlorinated isocyanurates are used at spas and pools, and shall be retained at the pool and made available to the department upon request. Any able person can test the pool water and record it in the report.

(11) No change.

Rulemaking Authority 381.006, 514.021 FS. Law Implemented 381.006, 514.021, 514.031 FS. History—New 10-5-93, Formerly 10D-5.133, Amended 12-27-98, 5-27-04, 5-24-09, _____.

64E-9.008 Supervision and Safety.

(1) through (2)(a) No change.

(b) Lifeguards or swimming instructors, if provided, shall be in full charge of persons using the pool and shall have authority to enforce all rules. Lifeguards and swimming instructors shall be certified in lifeguarding or swimming instruction, respectively, by the American Red Cross, the YMCA or other equivalent national aquatic training agencies which meet the established standards, objectives and standards of care provided in the American Red Cross or YMCA programs. For the purpose of this rule, the standards found in the 2007 edition of the American Red Cross Lifeguarding Instructors Manual, the 2009 edition of the American Red Cross Water Safety Instructors Manual, the On the Guard II, The YMCA Lifeguard Manual, (2011) Fifth Edition, (YMCA), The Youth and Adult Aquatic Program Manual (1999), and (YMCA) The Parent/Child and Preschool Aquatic Program Manual (1999), are hereby adopted by reference, have been

determined to be copyright protected and are available for review at the Department of Health, Bureau of Environmental Health, 4025 Esplanade Way ~~4052 Bald Cypress Way, Bin A-08~~, Tallahassee, Florida 32399-1710 or at the Department of State, R.A. Gray Building, 500 South Bronough Street, Tallahassee, Florida 32399-0250. Swimming instructors of developmentally disabled students shall also be certified in accordance with Chapter 514.072, F.S.

(c) through (10)(d)3. No change.

4. D.E. filter elements shall be maintained as installed with a minimum one inch clear spacing between elements. All cartridges used in public pool filters shall be maintained as permanently marked with the manufacturer's name, pore size and area in square feet of filter material. All cartridges with end caps shall have the permanent markings on one end cap. The D.E. filter tank and elements shall be maintained as installed, such that the recirculation flow draw down does not expose the elements to the atmosphere whenever only the main drain valve is open. ~~or~~

(10)(e) through (e)5. No change.

6. Ozone generators shall produce no more than a pool water contact concentration of 0.1 milligrams per liter (mg/L). The contact concentration in mg/L shall be calculated as the amount of ozone in grams per hours divided by the recirculation flow rate in gallons per minute times 4.41.

(11) through (13)(f) No change.

Rulemaking Authority 381.006, 514.021, 514.071 FS. Law Implemented 381.0015, 381.006, 514.021, 514.025, 514.03, 514.031, 514.0315, 514.05, 514.06, 514.071 FS. History—New 10-5-93, Formerly 10D-5.134 and 10D-5.137, Amended 12-27-98, 5-27-04, 5-24-09, _____.

64E-9.013 Bathing Places.

(1) through (2)(b)1. No change.

2. A bacteriological test consisting of the normal monthly sampling requirement. The fecal coliform, E. coli, or enterococci density must not exceed the single sample standards of subsection 64E-9.013(3)(4), F.A.C.

(2)(b)3. through (3) No change.

Rulemaking Authority 381.006, 514.021 FS. Law Implemented 381.006, 514.021, 514.03, 514.031, 514.04, 514.05, 514.06 FS. History—New 10-5-93, Formerly 10D-5.142, Amended 12-27-98, 5-27-04, 5-24-09, _____.

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

Family Safety and Preservation Program

RULE NO.: RULE TITLE:
65C-20.014 Gold Seal Quality Care Program

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule, as noticed in Vol. 40, No. 153, August 7, 2014 issue of the Florida Administrative Register has been withdrawn.

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

Family Safety and Preservation Program

RULE NO.: RULE TITLE:
65C-22.009 Gold Seal Quality Care Program

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule, as noticed in Vol. 40, No. 153, August 7, 2014 issue of the Florida Administrative Register has been withdrawn.

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

Family Safety and Preservation Program

RULE NOS.: RULE TITLES:
65C-29.002 Reports of Child Abuse, Neglect or Abandonment
65C-29.003 Child Protective Investigations
65C-29.004 Institutional Child Protective Investigations
65C-29.011 Out-of-Town Inquiries

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. 181, September 17, 2014 issue of the Florida Administrative Register.

65C-29.002 Reports of Child Abuse, Neglect or Abandonment.

(1) The Department shall maintain an automated master file for all calls received by the Florida Abuse Hotline for screening. This file shall contain ~~relevant~~ information on all calls received concerning a child and be maintained in the Department's automated system of record.

65C-29.003 Child Protective Investigations.

(5) A second tier consultation shall review and document in FSFN all reports in which:

65C-29.004 Institutional Child Protective Investigations.

(3)(a) If the institution is exempt from licensing under section 409.176, F.S., the Florida statewide child care organization responsible for registering non-licensed residential child caring agencies or family foster homes Association of Christian Child-Caring Agencies (FACCCA) shall be notified;

(4)(d) Determine the identity of the person responsible for the maltreatment, including the name, address, ~~social security number~~, gender, and race. In instances in which the employee is found to be responsible for abuse, neglect or abandonment in an institutional setting, the child protective investigator (CPI) shall determine whether there is reasonable cause to suspect the employee’s children were abused, abandoned, or neglected by the employee, in which case the CPI must contact the Florida Abuse Hotline ~~assess whether the severity of the verified maltreatment or other circumstances warrant a concurrent, in-home investigation of the caregiver’s household, due to the presence of children in the employee’s home.~~

(4)(e) Determine if immediate safety actions are necessary to protect the child from further abuse, neglect or abandonment. If the program or facility’s owners or administrators have not taken ~~sufficient~~ actions to address a situation of harm or threatened harm to a child in their care, the child protective investigator may restrict the alleged perpetrator’s access to the child if:

65C-29.011 Out-of-Town Inquiries.

~~(7) Any disagreements regarding the acceptance or handling of an OTI request shall be referred directly to each investigator’s respective supervisor for timely resolution to meet the response standards established within this chapter.~~

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

The Florida Department of Business and Professional Regulation, Division of Hotels and Restaurants hereby gives notice:

On October 30, 2014, the Division of Hotels and Restaurants received a Petition for an Emergency Variance for Subparagraph 3-305.11(A)(2), 2009 FDA Food Code, Section 3-305.14, 2009 FDA Food Code, Section 6-202.15, 2009 FDA Food Code, Section 6-202.16, 2009 FDA Food Code, subsection 61C-4.010(1), Florida Administrative Code, and

subsection 61C-4.010(6), Florida Administrative Code, from Deluxe Lunch Box located in North Lauderdale. The above referenced F.A.C. addresses the requirement for proper handling and dispensing of food. They are requesting to dispense bulk time/temperature control for safety foods other than frankfurters from an open air mobile food dispensing vehicle.

The Petition for this variance was published in Vol. 40, No., 214, F.A.R., on November 3, 2014. The Order for this Petition was signed and approved on November 10, 2014. After a complete review of the variance request, the Division finds that the application of this Rule will create a financial hardship to the food service establishment. Furthermore, the Division finds that the Petitioner meets the burden of demonstrating that the underlying statute has been achieved by the Petitioner ensuring that each pan within the steam table is properly covered with an individual lid; the steam table is enclosed within a cabinet with tight-fitting doors, and is protected by an air curtain installed and operated according to the manufacturer’s specifications that protects against flying vermin or other environmental contaminants; all steam table foods must be properly reheated for hot holding at approved commissaries and held hot at the proper minimum temperature per the parameters of the currently adopted FDA Food Code; and steam table food is to be dispensed by the operator with no customer self-service. The Petitioner shall also strictly adhere to the operating procedures and copies of the variance and operating procedures are to be present on the MFDV during all periods of operation.

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

DEPARTMENT OF HEALTH

Board of Optometry

RULE NO.: RULE TITLE:

64B13-5.002 Criteria for Approval

NOTICE IS HEREBY GIVEN that on November 10, 2014, the Board of Optometry, received a petition for variance of paragraph 64B13-5.002(3)(c), F.A.C, filed by Regina Combs on behalf of Review of Optometry requesting a variance of the requirement that a continuing professional education course must be approved by the Board as transcript quality prior to the time it is taken. The Board will consider this petition at a meeting currently scheduled for December 9, 2014.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Adrienne Rodgers, Executive Director, Board of Optometry, 4052 Bald Cypress Way, Bin #C07, Tallahassee, Florida 32399-3257 or telephone: (850)245-4393.

Section VI Notice of Meetings, Workshops and Public Hearings

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

The Department of Highway Safety and Motor Vehicles announces a public meeting to which all persons are invited.

DATE AND TIME: December 12, 2014, 8:00 a.m., ET

PLACE: FSU Center for Academic & Professional Development, 555 West Pensacola Street, Tallahassee, FL 32306

GENERAL SUBJECT MATTER TO BE CONSIDERED: The purpose of this meeting with FirstNet is to begin defining Florida's requirements and priorities for the design of a public safety-grade next-generation wireless network that meets the specific communications needs of Florida's First Responder community.

Agenda:

1. 8:00 a.m. – Welcoming Remarks (Florida)
2. 8:05 a.m. – Public Comments (Public)
3. 8:35 a.m. – FirstNet Update & Consultation Process (FirstNet)
4. Status Update (FirstNet)
5. 12:00 Noon – Lunch
6. 1:00 p.m. – User Discussion (FirstNet)
Coverage Discussion (FirstNet)
- Wrap-up & Next Steps (Florida & FirstNet)
7. 4:30 p.m. – Adjourn

A copy of the agenda may be obtained by contacting: the agenda is included above.

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: Larry Gowen, 2900 Apalachee Parkway, Room D314, Tallahassee, FL 32399, (850)617-2117, larrygowen@flhsmv.gov. 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).

PUBLIC SERVICE COMMISSION

The Florida Public Service Commission announces a public customer meeting in the following docket to which all persons are invited.

DATE AND TIME: Thursday, December 11, 2014, 6:00 p.m.

PLACE: Auditorium, Eastmonte Civic Center, 830 Magnolia Drive, Altamonte Springs, FL 32701

GENERAL SUBJECT MATTER TO BE CONSIDERED: Docket No. 140060-WS – Application for increase in water and

wastewater rates in Seminole County by Sanlando Utilities Corporation.

The purpose of the meeting is to give customers and other interested persons an opportunity to offer comments regarding the quality of service the utility provides, the proposed rate increase, and to ask questions and comment on other issues. One or more of the Commissioners of the Florida Public Service Commission may attend and participate in this meeting. For questions, contact Commission staff, Robert Graves, (850)413-7009.

Emergency Cancellation of Customer Meeting

If a named storm or other disaster requires cancellation of the meeting, Commission staff will attempt to give timely direct notice to the parties. Notice of cancellation of the meeting will also be provided on the Commission's website (<http://www.psc.state.fl.us/>) under the Hot Topics link found on the home page. Cancellation can also be confirmed by calling the Office of the General Counsel at (850)413-6199.

In accordance with the Americans with Disabilities Act, persons needing a special accommodation to participate at this proceeding should contact the Office of Commission Clerk no later than five days prior to the conference at 2540 Shumard Oak Boulevard, Tallahassee, Florida 32399-0850. 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).

METROPOLITAN PLANNING ORGANIZATIONS

Collier Metropolitan Planning Organization

The Collier Metropolitan Planning Organization (MPO) announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, December 3, 2014, 2:00 p.m.

PLACE: Collier County Board Government Center, Collier Administration – Building F, Information Technology Training Room, 5th Floor, 3299 East Tamiami Trail, Naples, Florida 34112

GENERAL SUBJECT MATTER TO BE CONSIDERED: Local Coordinating Board for the Transportation Disadvantaged meeting. The LCB agenda will be posted on the MPO's website approximately two weeks prior to the meeting. To access the LCB's agenda, go to: www.colliermpo.net, select the calendar and then select the meeting date.

A copy of the agenda may be obtained by contacting: MPO Administrative Secretary Ms. Kristin Campos at (239)252-5850.

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 72 hours before the workshop/meeting by contacting: MPO Principal Planner Ms. Sue Faulkner at (239)252-5715. 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: For more information, you may contact MPO Executive Director Ms. Lucilla Ayer at (239)252-8192.

DEPARTMENT OF VETERANS' AFFAIRS

The Marketing Committee of Florida is For Veterans, Inc. announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, November 26, 2014, 10:00 a.m.

PLACE: This meeting is by conference call only; to attend please dial US toll-free: 1(888)670-3525, after prompt enter pass code: 3244965172, then #

GENERAL SUBJECT MATTER TO BE CONSIDERED: Committee member areas of oversight, research, next steps, tasks/take-aways from the November 17 Board of Directors meeting and schedule next meeting.

A copy of the agenda may be obtained by contacting: Bobby Carbonell at (850)487-1533.

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: Bobby Carbonell at (850)487-1533. 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: Bobby Carbonell at (850)487-1533.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Employee Leasing Companies

The Department of Business and Professional Regulation, Board of Employee Leasing Companies announces a telephone conference call to which all persons are invited.

DATE AND TIME: Wednesday, December 17, 2014, 10:00 a.m. or soon thereafter

PLACE: Via Telephone Conference Call. To Connect, dial: 1(888)670-3525, Conference Passcode: 2295006118 then #

GENERAL SUBJECT MATTER TO BE CONSIDERED: General Business of the Board.

A copy of the agenda may be obtained by contacting: Department of Business and Professional Regulation, Board of Employee Leasing Companies, 1940 North Monroe Street, Tallahassee, Florida 32399-0767 or by calling their office at (850)487-1395.

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: the board office at (850)487-1395. 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: Florida Board of Employee Leasing Companies, 1940 North Monroe Street, Tallahassee, Florida 32399-0767.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Employee Leasing Companies

The Department of Business and Professional Regulation, Board of Employee Leasing Companies announces a telephone conference call to which all persons are invited.

DATE AND TIME: Wednesday, January 21, 2015, 10:00 a.m. or soon thereafter

PLACE: Via Telephone Conference Call. To Connect, dial: 1(888)670-3525, Conference Passcode: 2295006118 then #

GENERAL SUBJECT MATTER TO BE CONSIDERED: General Business of the Board.

A copy of the agenda may be obtained by contacting: Department of Business and Professional Regulation, Board of Employee Leasing Companies, 1940 North Monroe Street, Tallahassee, Florida 32399-0767 or by calling their office at (850)487-1395.

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: the board office at (850)487-1395. 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: Florida Board of Employee Leasing Companies, 1940 North Monroe Street, Tallahassee, Florida 32399-0767.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Accountancy

The Board of Accountancy announces a telephone conference call to which all persons are invited.

DATE AND TIME: December 8, 2014, 12:00 Noon

PLACE: Conference call, dial-in number: 1(888)670-3525, conference code number: 9071262934

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Education Advisory Committee to consider items relating to the education requirements to sit for the CPA examination.

A copy of the agenda may be obtained by contacting: Barbara Whitney, (352)333-2505.

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: Barbara Whitney, (352)333-2505. 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: Barbara Whitney, (352)333-2505.

DEPARTMENT OF HEALTH

Board of Dentistry

The Board of Dentistry announces a public meeting to which all persons are invited.

DATE AND TIME: December 5, 2014, 9:00 a.m.

PLACE: Department of Health 4042 Bald Cypress Way, Room #301, Tallahassee, Florida 32399

GENERAL SUBJECT MATTER TO BE CONSIDERED: To review reconsideration cases.

A copy of the agenda may be obtained by contacting: Sue Foster, Executive Director, Department of Health, Board of Dentistry, 4052 Bald Cypress Way, BIN #C08, Tallahassee, Florida 32399-3258. If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is

to be made. Those who are hearing impaired, using TDD equipment can call the Florida Telephone Relay System at 1(800)955-8771. Persons requiring special accommodations due to disability or physical impairment should contact Sue Foster at (850)245-4474.

DEPARTMENT OF HEALTH

Board of Optometry

The Board of Optometry announces a telephone conference call to which all persons are invited.

DATE AND TIME: Tuesday, December 9, 2014, 12:30 p.m., at meet me number: 1(888)670-3525, participant code: 7342425515

PLACE: Department of Health, 4042 Bald Cypress Way, Tallahassee, Florida 32399-3257

GENERAL SUBJECT MATTER TO BE CONSIDERED: General Board business.

A copy of the agenda may be obtained by contacting: Edith Rogers at edith.rogers@flhealth.gov or by accessing the board's website at: <http://floridasoptometry.gov/meeting-information/>.

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: Edith Rogers at edith.rogers@flhealth.gov. 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: Edith Rogers at edith.rogers@flhealth.gov.

DEPARTMENT OF HEALTH

Board of Physical Therapy Practice

The Board of Physical Therapy Practice announces public meetings to which all persons are invited.

DATES AND TIMES: February 12, 2015, 3:00 p.m., EST or soon thereafter; February 13, 2015, 8:00 a.m., EST or soon thereafter

PLACE: Best Western Gateway Grand, 4200 NW 97th Boulevard, Gainesville, FL 32606

GENERAL SUBJECT MATTER TO BE CONSIDERED: General Business Meeting.

A copy of the agenda may be obtained by contacting: The Board of Physical Therapy Practice, 4052 Bald Cypress Way, BIN #C05, Tallahassee, Florida 32399-3255, by calling the board

office at (850)245-4373, ext. 3468 or by visiting the website: www.floridasphysicaltherapy.gov.

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: the department at (850)245-4444, ext. 3418. 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.

DEPARTMENT OF HEALTH

Board of Physical Therapy Practice

The Board of Physical Therapy Practice announces public meetings to which all persons are invited.

DATES AND TIMES: April 30, 2015, 6:30 p.m., ET or soon thereafter; May 1, 2015, 8:00 a.m., ET or soon thereafter

PLACE: Hyatt Regency Jacksonville Riverfront, 225 East Coastline Drive, Jacksonville, FL 32202

GENERAL SUBJECT MATTER TO BE CONSIDERED: General Business Meeting.

A copy of the agenda may be obtained by contacting: The Board of Physical Therapy Practice, 4052 Bald Cypress Way, BIN C05, Tallahassee, Florida 32399-3255, by calling the board office at (850)245-4373, ext. 3468 or by visiting the website: www.floridasphysicaltherapy.gov.

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: the department at (850)245-4444, ext. 3418. 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.

DEPARTMENT OF HEALTH

Board of Physical Therapy Practice

The Board of Physical Therapy Practice announces public meetings to which all persons are invited.

DATES AND TIMES: August 6, 2015, 6:30 p.m., ET or soon thereafter; August 7, 2015, 8:00 a.m. ET or soon thereafter

PLACE: Double Tree by Hilton Deerfield Beach – Boca Raton, 100 Fairway Drive, Deerfield Beach, FL 33441

GENERAL SUBJECT MATTER TO BE CONSIDERED: General Business Meeting.

A copy of the agenda may be obtained by contacting: The Board of Physical Therapy Practice, 4052 Bald Cypress Way, BIN C05, Tallahassee, Florida 32399-3255, by calling the board office at (850)245-4373, ext. 3468 or by visiting the website: www.floridasphysicaltherapy.gov.

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: the department at (850)245-4444, ext. 3418. 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.

DEPARTMENT OF HEALTH

Board of Physical Therapy Practice

The Board of Physical Therapy Practice announces public meetings to which all persons are invited.

DATES AND TIMES: November 5, 2015, 6:30 p.m., ET or soon thereafter; November 6, 2015, 8:00 a.m., ET or soon thereafter

PLACE: Safety Harbor Resort & Spa, 105 North Bayshore Drive, Safety Harbor, FL 34695

GENERAL SUBJECT MATTER TO BE CONSIDERED: General Business Meeting.

A copy of the agenda may be obtained by contacting: The Board of Physical Therapy Practice, 4052 Bald Cypress Way, BIN C05, Tallahassee, Florida 32399-3255, by calling the board office at (850)245-4373, ext. 3468 or by visiting the website: www.floridasphysicaltherapy.gov.

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: the department at (850)245-4444, ext. 3418. 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.

DEPARTMENT OF HEALTH

Board of Respiratory Care

The Board of Respiratory Care announces a public meeting to which all persons are invited.

DATE AND TIME: July 10, 2015, 8:30 a.m., ET or soon thereafter

PLACE: Safety Harbor Resort & Spa, 105 North Bayshore Drive, Safety Harbor, FL 34695

GENERAL SUBJECT MATTER TO BE CONSIDERED: General Business Meeting.

A copy of the agenda may be obtained by contacting: The Board of Respiratory Care, 4052 Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3255, calling the board office at (850)245-4373, ext. 3468 or by visiting the website: www.floridasrespiratorycare.gov.

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: the department at (850)245-4444, ext. 3418. 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.

DEPARTMENT OF HEALTH

Board of Respiratory Care

The Board of Respiratory Care announces a public meeting to which all persons are invited.

DATE AND TIME: October 9, 2015, 8:30 a.m., ET or soon thereafter

PLACE: Rosen Plaza Hotel, 9700 International Drive, Orlando, FL 32819

GENERAL SUBJECT MATTER TO BE CONSIDERED: General Business Meeting.

A copy of the agenda may be obtained by contacting: The Board of Respiratory Care, 4052 Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3255, by calling the board office at (850)245-4373, ext. 3468 or by visiting the website: www.floridasrespiratorycare.gov.

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: the department at (850)245-4444, ext. 3418. 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.

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

Refugee Services

The Orlando Area Refugee Task Force announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, December 10, 2014, 10:00 a.m. – 12:00 Noon

PLACE: TBD

GENERAL SUBJECT MATTER TO BE CONSIDERED: The purpose of the Orlando Area Refugee Task Force meeting is to increase awareness of the refugee populations, share best practices, spot trends in refugee populations, build collaborations between agencies, help create good communication among service providers, get informed about upcoming community events, and discuss refugee program service needs and possible solutions to meeting those needs.

A copy of the agenda may be obtained by contacting: Pedro Padua at (407)317-7336 or Taddese Fessehaye at (407)317-7335.

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: Pedro Padua at (407)317-7336 or Taddese Fessehaye at (407)317-7335. 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: Pedro Padua at (407)317-7336 or Taddese Fessehaye at (407)317-7335.

DEPARTMENT OF ECONOMIC OPPORTUNITY

The Reemployment Assistance Appeals Commission announces a public meeting to which all persons are invited.

DATE AND TIME: November 26, 2014, 9:00 a.m.

PLACE: Reemployment Assistance Appeals Commission, 101 Rhyne Building, 2740 Centerview Drive, Tallahassee, Florida 32399-4151

GENERAL SUBJECT MATTER TO BE CONSIDERED: Deliberation for cases pending before the Reemployment Assistance Appeals Commission that are ready for final review and the Chairman's report. No public testimony will be taken.

A copy of the agenda may be obtained by contacting: Reemployment Assistance Appeals Commission, 101 Rhyne

Building, 2740 Centerview Drive, Tallahassee, Florida 32399-4151, (850)487-2685.

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 24 hours before the workshop/meeting by contacting: Reemployment Assistance Appeals Commission, 101 Rhyne Building, 2740 Centerview Drive, Tallahassee, Florida 32399-4151, (850)487-2685. 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: Reemployment Assistance Appeals Commission, 101 Rhyne Building, 2740 Centerview Drive, Tallahassee, Florida 32399-4151, (850)487-2685.

CITIZENS PROPERTY INSURANCE CORPORATION

The Citizens Property Insurance Corporation Claims Committee announces a telephone conference call to which all persons are invited.

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

PLACE: Conference call: 1(866)361-7525, conference ID: 5219676193#

GENERAL SUBJECT MATTER TO BE CONSIDERED: Business before the Claims Committee. The Claims Committee meeting on November 21, 2014, noticed on November 6, 2014 (Vol. 40, No. 217, F.A.R., ID: 15235419), has been rescheduled to December 4, 2014.

A copy of the agenda may be obtained by contacting: Citizens' website: www.citizensfla.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 5 days before the workshop/meeting by contacting: Shari Hamilton, (904)407-0131. 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: Shari Hamilton, (904)407-0131.

JUSTICE ADMINISTRATIVE COMMISSION

The Justice Administrative Commission announces a public meeting to which all persons are invited.

DATE AND TIME: December 8, 2014, 2:00 p.m. (EST)

PLACE: This meeting is being held via teleconference

GENERAL SUBJECT MATTER TO BE CONSIDERED: Regular Commission Meeting.

A copy of the agenda may be obtained by contacting: Barbara Siplin, Barbara.Siplin@justiceadmin.org, (850)488-2415, ext. 225.

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: Barbara Siplin. 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).

ENTERPRISE FLORIDA, INC.

The Enterprise Florida, Inc. Partners and Stakeholders announces a telephone conference call to which all persons are invited.

DATE AND TIME: *THIS MEETING HAS BEEN CANCELLED* November 20, 2014, 10:00 a.m.

PLACE: Web Conference link: <https://connect9.uc.att.com/service32/meet/?ExEventID=86423569&CT=M>, conference call: 1(877)402-9753, access code: 6423569#

GENERAL SUBJECT MATTER TO BE CONSIDERED: This meeting will discuss ongoing issues, deliberate new issues, and consider other matters.

A copy of the agenda may be obtained by contacting: Al Latimer at: (407)956-5602 or alTIMER@enterpriseFLORIDA.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 1 day before the workshop/meeting by contacting: Al Latimer at (407)956-5602 or alTIMER@enterpriseFLORIDA.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).

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: Al Latimer at (407)956-5602 or alTIMER@enterpriseFLORIDA.com.

JACOBS ENGINEERING – DEERFIELD BEACH

The Florida Department of Transportation announces a workshop to which all persons are invited.

DATE AND TIME: Tuesday, December 2, 2014, 5:00 p.m. – 7:00 p.m.

PLACE: UM Life Science & Technology Park, 1951 N.W. 7th Avenue, Miami, Florida 33136

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Department of Transportation (FDOT), District Six, currently is conducting the State Road (S.R.) 7/U.S. 441/W 7th Avenue Corridor Study, from S.R. 90/ U.S. 41/S.W. 8th Street to the Golden Glades Interchange Park & Ride Lot, Financial Management Number 432639-2-22-01. This planning study

will identify strategies and develop design concepts aimed to enhance safety and mobility along the 10-mile corridor by improving roadway, bicycle and transit facilities while also striving to balance livability considerations such as sidewalks and landscaping.

FDOT will conduct three similar Public Workshops for the S.R. 7/U.S. 441/W 7th Avenue Corridor Study. All meetings will follow an open-house format where participants will be able to offer feedback on corridor-specific issues, review draft improvement concepts, and informally discuss the project with members of the study team. Participants also will be able to submit written comments to the project team if they so desire.

Public participation is solicited without regard to race, color, national origin, age, sex, religion, disability or family status.

A copy of the agenda may be obtained by contacting: Project Managers Ken Jeffries and Mary T. Vilches, Florida Department of Transportation, District Six.

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: Ms. Fang Mei, P.E., at (305)470-5342 or by email: Fang.Mei@dot.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).

For more information, you may contact: Project Managers Ken Jeffries and Mary T. Vilches, Florida Department of Transportation, District Six, 1000 N.W. 111th Street, Room 6111-A, Miami, Florida 33172, (305)470-5445 or by email: Ken.Jeffries@dot.state.fl.us or Mary.Vilches@dot.state.fl.us.

JACOBS ENGINEERING – DEERFIELD BEACH

The Florida Department of Transportation announces a workshop to which all persons are invited.

DATE AND TIME: Wednesday, December 3, 2014, 6:00 p.m. – 8:00 p.m.

PLACE: Arcola Lakes Library, 8240 N.W. 7th Avenue, Miami, Florida 33150

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Department of Transportation (FDOT), District Six, currently is conducting the State Road (S.R.) 7/U.S. 441/W 7th Avenue Corridor Study, from S.R. 90/ U.S. 41/S.W. 8th Street to the Golden Glades Interchange Park & Ride Lot, Financial Management Number 432639-2-22-01. This planning study will identify strategies and develop design concepts aimed to enhance safety and mobility along the 10-mile corridor by improving roadway, bicycle and transit facilities while also striving to balance livability considerations such as sidewalks and landscaping.

FDOT will conduct three similar Public Workshops for the S.R. 7/U.S. 441/W 7th Avenue Corridor Study. All meetings will follow an open-house format where participants will be able to offer feedback on corridor-specific issues, review draft improvement concepts, and informally discuss the project with members of the study team. Participants also will be able to submit written comments to the project team if they so desire.

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A copy of the agenda may be obtained by contacting: Project Managers Ken Jeffries and Mary T. Vilches, Florida Department of Transportation, District Six.

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: Ms. Fang Mei, P.E., at (305)470-5342 or by email: Fang.Mei@dot.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).

For more information, you may contact: Project Managers Ken Jeffries and Mary T. Vilches, Florida Department of Transportation, District Six, 1000 N.W. 111th Street, Room 6111-A, Miami, Florida 33172, (305)470-5445 or by email: Ken.Jeffries@dot.state.fl.us or Mary.Vilches@dot.state.fl.us.

JACOBS ENGINEERING – DEERFIELD BEACH

The Florida Department of Transportation announces a workshop to which all persons are invited.

DATE AND TIME: December 4, 2014, 6:00 p.m. – 8:00 p.m.

PLACE: Joe Celestin Center, 1525 N.W. 135th Street, North Miami, Florida 33168

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Department of Transportation (FDOT), District Six, currently is conducting the State Road (S.R.) 7/U.S. 441/W 7th Avenue Corridor Study, from S.R. 90/U.S. 41/S.W. 8th Street to the Golden Glades Interchange Park & Ride Lot, Financial Management Number 432639-2-22-01. This planning study will identify strategies and develop design concepts aimed to enhance safety and mobility along the 10-mile corridor by improving roadway, bicycle and transit facilities while also striving to balance livability considerations such as sidewalks and landscaping.

FDOT will conduct three similar Public Workshops for the S.R. 7/U.S. 441/W 7th Avenue Corridor Study. All meetings will follow an open-house format where participants will be able to offer feedback on corridor-specific issues, review draft improvement concepts, and informally discuss the project with members of the study team. Participants also will be able to submit written comments to the project team if they so desire.

Public participation is solicited without regard to race, color, national origin, age, sex, religion, disability or family status.

A copy of the agenda may be obtained by contacting: Project Managers Ken Jeffries and Mary T. Vilches, Florida Department of Transportation, District Six.

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: Ms. Fang Mei, P.E., at (305)470-5342 or by email: Fang.Mei@dot.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).

For more information, you may contact: Project Managers Ken Jeffries and Mary T. Vilches, Florida Department of Transportation, District Six, 1000 N.W. 111th Street, Room 6111-A, Miami, Florida 33172, (305)470-5445, email: Ken.Jeffries@dot.state.fl.us or Mary.Vilches@dot.state.fl.us.

Section VII

**Notice of Petitions and Dispositions
Regarding Declaratory Statements**

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Florida Condominiums, Timeshares and Mobile Homes

NOTICE IS HEREBY GIVEN that the Division of Florida Condominiums, Timeshares, and Mobile Homes, Department of Business and Professional Regulation, State of Florida, has received the petition for declaratory statement from Barry B. Ansbacher, Esq. and Christene M. Ertl, Esq., In Re: Windsor Falls Condominium Association, Inc., Docket No. 2014044478, filed on October 21, 2014. The petition seeks the agency’s opinion as to the applicability of Section 720.301(1)(g), Florida Statutes, as it applies to the petitioner.

Whether the rental of new condominium units disqualifies a developer from claiming such units as being held for sale in the ordinary course of business pursuant to Section 720.301(1)(g), Florida Statutes; whether the failure of the developer to assert such rights constitutes a waiver; and whether a developer is entitled to exercise such rights in the ordinary course of business where economic circumstances limit new sales activity.

A copy of the Petition for Declaratory Statement may be obtained by contacting: Danny Brown, Administrative Assistant II, at Department of Business and Professional Regulation, Division of Florida Condominiums, Timeshares, and Mobile Homes, 1940 North Monroe Street, Tallahassee, Florida 32399-2217, (850)717-1486, Daniel.Brown@myfloridalicense.com.

Please refer all comments to: Brittany Finkbeiner, Chief Attorney, Department of Business and Professional Regulation, Division of Florida Condominiums, Timeshares, and Mobile Homes, 1940 North Monroe Street, Tallahassee, Florida 32399-2202. Responses, motions to intervene, or requests for an agency hearing, §120.57(2), Fla. Stat., must be filed within 21 days of this notice.

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**

NONE

Section X

**Announcements and Objection Reports of the
Joint Administrative Procedures Committee**

NONE

Section XI
Notices Regarding Bids, Proposals and
Purchasing

NONE

Section XII
Miscellaneous

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Notice of Receipt of Applications for Permit Coverage under
the State’s Generic Permit for MS4’s

The Department announces receipt of the applications listed below for permit coverage under the Generic Permit for Stormwater Discharge from Phase II Municipal Separate Storm Sewer Systems for the City of Florida City. The application is being processed and is available for public inspection during normal business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday, except legal holidays, at the Department of Environmental Protection in Tallahassee, Florida. Any comments related to noticed application, or objections to use the Generic Permit by any of the noticed applicants must be received by the Department within 14 days from the date of this notice. Comments may be mailed to the following address: Mr. Kenneth Kuhl, NPDES Stormwater Program, Department of Environmental Protection, 2600 Blair Stone Road, MS 3585, Tallahassee, FL 32399-2400.

DEPARTMENT OF HEALTH

Board of Dentistry

Notice of Emergency Action

On November 18, 2014, State Surgeon General issued an Order of Emergency Restriction of License with regard to the license of Karen L. Vorhees, D.H., License #: DH 6368. This Emergency Restriction Order was predicated upon the State Surgeon General’s findings of an immediate and serious danger

to the public health, safety and welfare pursuant to Sections 456.073(8) and 120.60(6), Florida Statutes (2012-2014). The State Surgeon General determined that this summary procedure was fair under the circumstances, in that there was no other method available to adequately protect the public.

DEPARTMENT OF HEALTH

Board of Nursing

Notice of Emergency Action

On November 18, 2014, State Surgeon General issued an Order of Emergency Restriction of License with regard to the license of Nikki Gower, R.N., Certificate #: RN 3408582. This Emergency Restriction Order was predicated upon the State Surgeon General’s findings of an immediate and serious danger to the public health, safety and welfare pursuant to Sections 456.073(8) and 120.60(6), Florida Statutes (2012-2014). The State Surgeon General determined that this summary procedure was fair under the circumstances, in that there was no other method available to adequately protect the public.

DEPARTMENT OF ECONOMIC OPPORTUNITY

Division of Community Development

Final Order No.: DEO-14-159

NOTICE IS HEREBY GIVEN that the Florida Department of Economic Opportunity issued Final Order No. DEO-14-159 on November 10, 2014, in response to an application submitted by the Turkey Roost Mini-Farms Homeowners Association, Inc. for covenant revitalization under Chapter 720, Part III, Florida Statutes.

The Department’s Final Order granted the applications for covenant revitalization after determining that the application met the statutory requirements for covenant revitalization.

Copies of the final order may be obtained by writing to the Agency Clerk, Department of Economic Opportunity, 107 E. Madison Street, MSC 110, Tallahassee, Florida 32399-4128 or Katie.Zimmer@DEO.MyFlorida.com.

Section XIII
Index to Rules Filed During Preceding
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.