

Section I
Notice of Development of Proposed Rules
and Negotiated Rulemaking

DEPARTMENT OF MANAGEMENT SERVICES

Division of Retirement

RULE NO.: RULE TITLE:

60S-4.008 Benefits Payable Upon Death

PURPOSE AND EFFECT: To amend forms, including forms SVF-2, FRS Pension Plan Affidavit Attesting to Eligibility, SRF-2, FRS Pension Plan Student Report Form, and SRF-3, FRS Pension Plan Authorization for Release of Information in regards to the passing of SB 7012. To update rule language, including language pertinent to SB 7012 which provides death benefits to the surviving spouse or children at 100% of the member's salary.

SUBJECT AREA TO BE ADDRESSED: Death benefits payable to the beneficiaries of Special Risk members.

RULEMAKING AUTHORITY: 121.031 FS.

LAW IMPLEMENTED: 61.1301, 112.18, 112.181, 121.021(14), 121.052(5), 121.055, 121.091(7) FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

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: Pegah Bowman, Operations and Pensions Analyst, at (850)778-4404. 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: Garry Green, Chief, Department of Management Services, Division of Retirement, 2450 Shumard Oak Blvd., Bldg. 2, Tallahassee, FL, (850)414-6349

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

DEPARTMENT OF HEALTH

Optical Establishments

RULE NO.: RULE TITLE

64B29-1.001 Optical Establishment Registration

(This notice replaces the one published regarding this rule in Vol. 42, No. 203, October 18, 2016, issue of the Florida Administrative Register.)

PURPOSE AND EFFECT: This rulemaking updates the application for licensure as an optical establishment and corrects the website address where application forms can be located.

SUBJECT AREA TO BE ADDRESSED: Optical establishment licensure applications.

RULEMAKING AUTHORITY: 456.004, 456.037, 456.072, 484.007(3), 484.013(4), 484.014(4) FS.

LAW IMPLEMENTED: 456.004(1), (5), 456.025(7), 456.072, 484.007(3), 484.013(4), 484.014(4) FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE IS: Jennifer Wenhold, Executive Director, 4052 Bald Cypress Way, Bin #C08, Tallahassee, FL 32399, (850)245-4460 or Jennifer.Wenhold@FIHealth.gov.

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 State Fire Marshal

RULE NO.: RULE TITLE:

69A-60.011 Informal, Non-Binding Interpretations of the Florida Fire Prevention Code

PURPOSE AND EFFECT: The purpose of the proposed rule is to align the rule with statutory changes made to Section 553.721, F.S. The revised statutory language requires the State Fire Marshal to adopt rules to address the implementation of surcharge funds used to fund the Florida Fire Prevention Code informal, non-binding interpretations.

SUBJECT AREA TO BE ADDRESSED: The subject of this rulemaking is the use of surcharge funds as described in Section 553.721, F.S., for use by the State Fire Marshal to fund informal, non-binding interpretations.

RULEMAKING AUTHORITY: 553.721, 633.212 FS.

LAW IMPLEMENTED: 553.721, 633.212 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, November 10, 2016, 1:00 p.m.

PLACE: Hilton Daytona Beach Oceanfront Resort, 100 N. Atlantic Ave., Daytona Beach, FL 31118

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: Casia Sinco, telephone: (850)413-3620, email: Casia.Sinco@myfloridacfo.com If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Casia Sinco, Chief, Bureau of Fire Prevention, Division of State Fire Marshal, Department of Financial Services, address: 200 East Gaines Street, Tallahassee, Florida 32399-0342, telephone: (850)413-3620, email: Casia.Sinco@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 NO.: 12-24.011
RULE TITLE: Public Use Forms

PURPOSE AND EFFECT: The changes to Form DR-655 (Tax Type/Tax Type Code – Florida e-Services), incorporated by reference in Rule 12-24.011, F.A.C., are to add two new types of taxes which are now being collected on behalf of the Department of Business and Professional Regulation. The form now provides tax type coding information necessary to file returns for alcoholic beverages and tobacco taxes for direct wine shipments and passenger vessels.

SUMMARY: The proposed amendments modify an incorporated form to allow for additional reporting categories.

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), 202.30, 206.485, 212.08(5)(q), 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: November 16, 2016, 9:00 a.m.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Becky Nall at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082

THE FULL TEXT OF THE PROPOSED RULE IS:

12-24.011 Public Use Forms.

(1) through (4) No change.

Form Number Title Effective Date

(5) DR-655 Tax Type/Tax Type Code Florida e-
Services 01/170745

(R. 01/170445)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-05598>)

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, 2-17-15, 7-28-15,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Kimberly Berg

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 25, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 7, 2016

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-1.087 Exemption for Power Farm Equipment;
Suggested Exemption Certificate for Items
Used for Agricultural Purposes

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.087, F.A.C., is to incorporate legislative changes in Section 12, Chapter 2016-220, Laws of Florida. The new exemption created in that section allows for the exempt sale of certain postharvest machinery and equipment. The rule change provides guidance on when the exemption applies and a suggested certificate to document an exempt sale.

SUMMARY: The proposed amendments provide guidance for those wishing to take advantage of the new exemption for certain postharvest machinery and equipment.

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. 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)(c), (30), (31), (32), 212.05(1), 212.0501, 212.06(1), 212.08(3), (5)(a), (e), (7)(kkk), 212.085 FS.

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

DATE AND TIME: November 16, 2016, 9:00 a.m.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Becky Nall at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.087 Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes.

(1) through (10) No change.

(11) Postharvest Machinery and Equipment.

(a) For purposes of this rule, the following definitions will apply:

1. "Postharvest activities" means services performed on crops after their harvest with the intent of preparing them for market or further processing. Postharvest activities include, but are not limited to, crop cleaning, sun drying, shelling, fumigating, curing, sorting, grading, packing, and cooling. Examples of qualifying postharvest activities are: Banana ripening, bean cleaning, corn drying and shelling, delinting cotton seed (not including cotton ginning), grain cleaning and drying, grain grinding (not including custom grinding for animal feed), nut drying, hulling and shelling, seed cleaning and processing for postharvest propagation, sorting, grading, cleaning and packing fruits and vegetables, sun drying fruits and vegetables, tobacco grading (not including stemming and redrying), and waxing fruits and vegetables.

2.a. "Postharvest machinery and equipment" means tangible personal property or other property with a depreciable life of 3 years or more which is used primarily for postharvest activities. A building and its structural components are not postharvest machinery and equipment unless the building or structural component is so closely related to the postharvest machinery and equipment that it houses or supports that the building or structural component can be expected to be replaced when the postharvest machinery and equipment is replaced.

b. Heating and air conditioning systems are not postharvest machinery and equipment unless the sole justification for their installation is to meet the requirements of the postharvest activities process, even though the system may provide incidental comfort to employees or serve, to an insubstantial degree, nonpostharvest activities.

3. "Primary business activity" means an activity representing more than 50 percent of the activities conducted at the location where the industrial machinery and equipment or postharvest machinery and equipment is located.

4. "Qualifying business" means a business classified under code 115114 of the NAICS (2007) whose primary business activity is one or more postharvest activities.

(b) The sale and repair, including charges for labor, parts and materials, of postharvest machinery and equipment to a qualifying business is exempt. The exemption applies to the postharvest machinery and equipment at the business location where the postharvest activity occurs.

(c) Suggested Exemption Certificate for Postharvest Machinery and Equipment.

1. Any person who purchases items that qualify for the postharvest machinery and equipment exemption must issue an exemption certificate to the selling dealer to purchase such machinery or equipment tax-exempt. The exemption certificate must contain the purchaser's name and address, the

reason for the exemption, and the signature of the purchaser or an authorized representative of the purchaser.

2. The selling dealer is only required to obtain one certificate for sales made for the purposes indicated on the certificate and is not required to obtain an exemption certificate for subsequent sales made to the same purchaser for the exempt purpose indicated on the exemption certificate. The selling dealer must maintain the required exemption certificates in its books and records until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

3. Dealers who accept in good faith the required certificate from the purchaser or lessee will not be assessed sales tax on sales of postharvest machinery and equipment. In such instances, the Department will look solely to the purchaser or lessee for any additional sales or use tax due.

4. Selling dealers may contact the Department at 1(800)352-3671 to verify the specific exemption specified by the purchaser or lessee. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

5. The following is a suggested format of an exemption certificate to be issued by any person purchasing or leasing postharvest machinery or equipment qualifying for exemption under Section 212.08(7)(kkk), F.S. The Department does not furnish the printed exemption certificate to be executed by purchasers or lessees when purchasing tax-exempt machinery or equipment.

SUGGESTED PURCHASER'S EXEMPTION CERTIFICATE

FOR POSTHARVEST MACHINERY OR EQUIPMENT

This is to certify that the items identified below, purchased on or after _____ (date) from _____

(Selling Dealer's Business Name) are purchased, leased, licensed, or rented for the following category of use:

- Postharvest machinery or equipment.
- Repairs to, or parts and accessories for, postharvest machinery or equipment.

I further certify that I qualify for an exemption from sales tax under s. 212.08(7)(kkk), F.S., for all eligible purchases made from this day forward and that:

- I am a qualifying business.
- The postharvest machinery and equipment being purchased will be used at a fixed location in Florida to perform postharvest activities, which are services performed on crops, after their harvest, with the intent of preparing them for market or further processing. Examples include crop cleaning, sun drying, shelling, fumigating, curing, sorting, grading, packing, and cooling.

() Any parts and materials being purchased will be used to repair, and will be incorporated into, the machinery and equipment.

I understand that if I use the item for any purpose other than the one I stated, I must pay tax on the purchase or lease price of the taxable item directly to the Department of Revenue.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

Purchaser's Name

Purchaser's Address

Name and Title of Purchaser's Authorized Representative

Sales and Use Tax Certificate No. (if applicable)

By

(Signature of Purchaser or Authorized Representative)

Title

(Title – only if purchased by an authorized representative of a business entity)

Date

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(c), (30), (31), (32), 212.05(1), 212.0501, 212.06(1), 212.08(3), (5)(a), (e), (7)(kkk), 212.085 FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 10-18-78, 7-20-82, 4-12-84, Formerly 12A-1.87, Amended 12-13-88, 3-1-00, 6-19-01, 9-15-08, 1-17-13, 1-11-16,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Kimberly Berg

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 25, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 7, 2016

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.: RULE TITLES:
12A-1.0115 Sales of Food Products Served, Prepared, or Sold in or by Restaurants, Lunch Counters, Cafeterias, Hotels, Taverns, or Other Like Places of Business and by Transportation Companies.

12A-1.097 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.0115, F.A.C., is to incorporate the expanded exemption for food and beverages sold by qualified veterans' organizations to their members as provided in Section 12, Chapter 2016-220, L.O.F.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. is to adopt, by reference, changes to forms currently used to administer sales and use tax, as well as to promulgate two forms for the first time. Changes to forms bring the forms into compliance with current administrative procedures, update contact information for the Department, and allow the form to be accessed electronically through the Department of State's website. The two new forms are necessary for renewal of registration for the operation of amusement machines.

SUMMARY: The proposed amendments incorporate revisions to sales and use tax rules and forms.

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.

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

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS.

LAW IMPLEMENTED: 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (2), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS.

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

DATE AND TIME: November 16, 2016, 9:00 a.m.
 PLACE: 2450 Shumard Oak Boulevard, Building Two, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Becky Nall at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.0115 Sales of Food Products Served, Prepared, or Sold in or by Restaurants, Lunch Counters, Cafeterias, Hotels, Taverns, or Other Like Places of Business and by Transportation Companies.

- (1) through (11) No change.
- (12) Nonprofit organizations; social or civic clubs.

(a) through (d) No change.

(e) Unless specifically exempt, when charges for meals and beverages to members of an organization are separately itemized and priced from the dues for membership, the charges for meals and beverages are subject to tax. If the organization indicates on its dues invoices, membership billing statements, dues notices, or membership applications that a specified portion of the dues payment is attributed to the furnishing of meals and beverages, the specified portion attributed to the furnishing of the meals and beverages is subject to tax.

(f)1. Sales of food or drink by qualified veterans' organizations in connection with customary veterans' organization activities to members of qualified veterans' organizations are exempt. This exemption includes all food, as well as alcoholic and nonalcoholic beverages. Qualified veterans' organizations are nationally chartered or recognized veterans' organizations which hold current exemptions from federal income tax under s. 501(c)(4) or (19) of the Internal Revenue Code.

2. Qualified veterans' organizations must hold a Consumer's Certificate of Exemption (Form DR-14) to qualify for this exemption. For more information about Consumer's Certificates of Exemption, including the application process, please see Rule 12A-1.038, F.A.C.

3. A qualified veterans' organization that is registered as a sales and use tax dealer may cancel its Sales and Use Tax Certificate of Registration (Form DR-11) if the only reason for holding the certificate is for the sole purpose of collecting and remitting sales tax on sales of food or drink to members of veterans' organizations. If the organization collects sales tax on any other type or types of transactions, then they must be registered as a sales and use tax dealer.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(c), (20), 212.05(1)(a)1.a., 212.06(1)(a), 212.07(1)(b), (2), 212.08(1), (4)(a)1., (6), (7), (7)(i), (k), (m), (n), (oo), (pp), 212.18(3)(c), 213.37 FS. History—New 11-3-09.

12A-1.097 Public Use Forms.
 (1) through (2) No change.

Form Number	Title	Effective Date
(3) DR-5	Application for Consumer's Certificate of Exemption with Instructions (R. <u>01/174/16</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06582)	<u>01/174/16</u>
(4)(a)	through(8)(b) No	

change.

(9) DR-26RP Florida Neighborhood Revitalization Program 01/1706/40
(R. 01/1710/09)

(10) through (11)

No change

(12) DR-72-2 Declaration of Taxable Status – Trailer 01/1704/44
Camps, Mobile Home
Parks, and Recreational Vehicle Parks (R.
01/1706/43)
([http://www.flrules.org/Gateway/reference.as
p?No=Ref-03622](http://www.flrules.org/Gateway/reference.asp?No=Ref-03622))

(13) No change.

(14) DR-99A Affidavit for Occasional or Isolated Sale of a 01/1704/46
Motor Vehicle (R.01/17 04/46)
([http://www.flrules.org/Gateway/reference.as
p?No=Ref-06369](http://www.flrules.org/Gateway/reference.asp?No=Ref-06369))

(15) through (19)

No change.

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Kimberly Berg

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

DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: October 25, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: September 7, 2016

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: 12A-13.002
RULE TITLE: Collection and Remittance of Fee

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-13.002, F.A.C., is to adopt, by reference, changes to a form used by the Department in the administration of motor vehicle warranty fees. This promulgation will update formatting on the form, modify the title of the form, and will allow for the form to be accessed electronically on the Department of State’s website.

SUMMARY: The proposed amendments make technical changes to Form DR-35 (Motor Vehicle Warranty Fee Return) incorporated in Rule 12A-13.002, F.A.C., to allow easier access to and use of the form.

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

RULEMAKING AUTHORITY: 213.06(1) FS.

LAW IMPLEMENTED: 219.07, 320.27(1)(c), 681.102(14), 681.117 FS.

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

DATE AND TIME: November 16, 2016, 9:00 a.m.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Becky Nall at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-13.002 Collection and Remittance of Fee.

(1) through (3) No change.

(4) Form DR-35, Motor Vehicle Warranty ~~Remittance Fee Return Report~~ (R. ~~01/1708/09~~, Effective ~~01/1701/10~~) (<http://www.flrules.org/Gateway/reference.asp?No=Ref->) is hereby incorporated by reference in this rule. Form DR-35 is available, without cost, by one or more of the following methods: 1) downloading the form from the Department's Internet site at www.myflorida.com/dor/forms; or, 2) calling the Department at 1(800)352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m. (Eastern Time); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).

Rulemaking Authority 213.06(1) FS. Law Implemented 219.07, 320.27(1)(c), 681.102(14), 681.117 FS. History--New 4-5-89, Amended 5-4-03, 9-28-04, 1-11-10, 5-9-13, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Kimberly Berg

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 25, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 7, 2016

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.: RULE TITLES:

12A-17.003 Registration

12A-17.005 Public Use Forms

PURPOSE AND EFFECT: Chapter 2016-059, L.O.F., modified provisions related to secondhand dealers to add a kiosk option, and to clarify registration and holding requirements for dealers. The purpose of the proposed amendments to Rule 12A-17.003, F.A.C., is to update registration requirements for secondhand dealers and secondary metal recyclers to comply with statutory changes.

The purpose of the proposed amendments to Rule 12A-17.005, F.A.C., is to adopt, by reference, changes to two forms used by the Department in the registration of secondhand dealers and secondary metal recyclers. The modified forms are the DR-1S (Registration Application for Secondhand Dealers and Secondary Metals Recyclers), and the DR-1SN (Instructions - Registration Application for Secondhand Dealers and Secondary Metals Recyclers).

SUMMARY: The proposed amendments implement statutory changes to the registration process for secondhand dealers. These amendments revise both the rule language in Rule 12A-17.003, F.A.C., as well as updating two related forms, incorporated by reference in Rule 12A-17.005, F.A.C.

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.

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

RULEMAKING AUTHORITY: 213.06(1), 538.11, 538.37 FS
LAW IMPLEMENTED: 213.053(9), (11), 538.09, 538.25, 538.31, 538.32, 539.002 FS.

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

DATE AND TIME: November 16, 2016, 9:00 a.m.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Becky Nall at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-17.003 Registration.

(1)(a) Any person, corporation, or other business entity must submit file a completed Application for Secondhand Dealer and Secondary Metals Recycler Registration (Form DR-1S, incorporated by reference in Rule 12A-17.005, F.A.C.) application package for registration as a secondhand dealer, mail in secondhand precious metals dealer, or secondary metals recycler and obtain a certificate of registration before engaging in business as a secondhand dealer or secondary metals recycler. ~~One application package is required for each dealer. If a dealer is engaged in business as a secondhand dealer or a mail in secondhand precious metals dealer and a secondary metals recycler, a separate application package must be filed for each type of business. If a secondhand dealer, mail in secondhand precious metals dealer, or secondary metals recycler is the owner of more than one business location, the application package must list each location owned by the same legal entity. The Department will issue a certificate of registration to the applicant for each location.~~

(b) Each business owner, officer, member, director, partner and stockholder with a controlling interest in the business entity must undergo a ~~To apply for registration as a secondhand dealer, mail in secondhand precious metals dealer, or secondary metals recycler, a business entity is required to provide:~~

1. ~~A completed Application for Secondhand Dealer or Secondary Metals Recycler Registration (Form DR-1S, incorporated by reference in Rule 12A-17.005, F.A.C.) for each business location.~~

2. ~~A state and federal criminal history record check (background check) performed by the Florida Department of Law Enforcement. Employees of secondhand dealers or secondary metals recyclers with no controlling interest, financial or otherwise, are not required to undergo a criminal history record check. Form GT-200403, Electronic Fingerprint Procedures for Secondhand Dealer and Secondary Metals Recycler Applicants (incorporated by reference in Rule 12A-17.005, F.A.C.) provides instructions for meeting the record check requirements.~~

3. ~~A check, payable to the Florida Department of Revenue, which includes payment of the \$6 application fee required for each business location owned or leased by the applicant.~~

(2)(a) The certificate of registration issued by the Department ~~is not assignable and~~ is only valid for the business entity person, firm, co-partnership, or corporation listed on the certificate and for the registration indicated on the certificate. The certificate of registration may not be assigned or transferred to any other legal entity.

(b) Engaging in business as a secondhand dealer or secondary metals recycler without first obtaining a certificate of registration or after a certificate is revoked or suspended by the Department is prohibited.

(3) The effective date of the certificate of registration issued by the Department is the postmark date the application is postmarked, hand-delivered, or submitted electronically to of the completed application package for registration, if mailed, or the date the completed application package is received by the Department, if it is delivered by means other than mail. For the purposes of this rule, "postmark date" includes the date on which a taxpayer delivers a completed application to an express service or delivery service for delivery to the Department.

(4)(a) For businesses that hold a valid certificate of registration, a new completed application ~~package~~ must be submitted and a new certificate of registration must be obtained when there is a change in the form of ownership in the business. For example, a sole proprietor that incorporates or a corporation that converts to a limited liability company must is required to submit a new completed registration

application package to the Department and obtain a new certificate of registration.

(b) When there is a change in a general partner of a partnership, in the members of an association, joint venture, limited liability company, or other non-corporate entity, or in the corporate officers, directors, or stockholders officers/directors who hold a controlling interest in a corporation, each the new partner, new member, or new corporate officer or director, or stockholder officer/directors must undergo submit a state and federal criminal history record check (background check) as provided in Form GT-200403.

(5) Each business that person who holds a secondhand dealer or secondary metals recycler certificate of registration is required to annually file an Application for Renewal of Secondhand Dealer or Secondary Metals Recycler Registration (Form DR-1SR, incorporated by reference in Rule 12A-17.005, F.A.C.) and pay an annual renewal fee of \$6 per location. Renewal notices applications are provided annually to each registered business that holds a certificate of registration as a secondhand dealer or as a secondary metals recycler. Annual Completed renewal applications and annual renewal fees are due by October 1 of each year.

(6) No change.

Rulemaking Authority 213.06(1), 538.11, 538.37 FS. Law Implemented 213.053(9), (11), 538.09, 538.25, 538.32 FS. History—New 3-15-90, Amended 11-14-91, 4-18-93, 10-18-93, 10-17-94, 3-20-96, 8-1-02, 9-15-08, 6-1-09, 1-17-13,_____.

12A-17.005 Public Use Forms.

(1) The following public-use forms and instructions are employed by the Department in its dealings with the public in administering Chapter 538, F.S., and are incorporated by reference in this rule.

(a) Copies of these forms, except those denoted by an asterisk (*), are available, without cost, by: 1) downloading the form from the Department’s Internet site at www.myflorida.com/dor/forms; or, 2) calling the Department at 1(800) 352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m. (Eastern Time); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).

~~(b) Renewal applications specifically denoted by an asterisk (*) are issued by the Department to holders of current certificates of registration as a secondhand dealer or a secondary metals recycler. A copy of a renewal application may be obtained by written request directed to:~~

~~Florida Department of Revenue
Taxpayer Services
5050 W. Tennessee St., Mail Stop 3-2000
Tallahassee, Florida 32399-0112~~

Form Number	Title	Effective Date
(2) DR-1S	Registration Application for Secondhand Dealers and/or Secondary Metals Recyclers (R. __ 07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__02149)	___-01/13
(3) DR-1SN *DR-1SR	Instructions - Registration Renewal Application for Secondhand Dealers and/or Secondary Metals Recyclers (N. ___R-07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__02150)	___-01/13
(4) GT-200403	Electronic Fingerprint Procedures for Secondhand Dealer and Secondary Metals Recycler Applicants (R. 03/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-02151)	01/13

Rulemaking Authority 213.06(1), 538.11, 538.37 FS. Law Implemented 538.09, 538.25, 538.31, 538.32, 539.002 FS. History—New 3-15-90, Amended 11-14-91, 4-18-93, 10-17-94, 8-1-02, 9-28-04, 6-28-05, 9-15-08, 1-11-10, 1-17-13,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Kimberly Berg

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 25, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 7, 2016

DEPARTMENT OF REVENUE

Sales and Use Tax

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

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-19.100, F.A.C., is to adopt, by reference, changes to forms used to report the Florida communications services tax. These changes are limited to annual tax rate adjustments for local jurisdictions and formatting changes.

SUMMARY: The proposed amendments implement technical updates to tax returns and other forms used to administer the Florida communications services tax.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences 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. Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS.

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

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

DATE AND TIME: November 16, 2016, 9:00 a.m.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Becky Nall at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida

Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-19.100 Public Use Forms.

(1) No change

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

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
01/17	January 2017 -	January 1, 2017 -
07/16	July 2016 – December 2016	July 1, 2016 – December 31, 2016
01/16	January 2016 – June 2016	January 1, 2016 – June 30, 2016
07/15	July 2015 – December 2015	July 1, 2015 – December 31, 2015
01/15	January 2015- June 2015	January 1, 2015 - June 30, 2015
01/14	January 2014 – December 2014	January 1, 2014 – December 2014
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012
07/11	July 2011 – December 2011	July 1, 2011 – December 31, 2011
01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011
08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009
01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008
06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May	February 1, 2007 – May

	2007	31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005
01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004
10/04	October 2004	October 1, 2004 – October 31, 2004
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004
12/03	December 2003	December 1, 2003 – December 31, 2003
11/03	November 2003	November 1, 2003 – November 30, 2003
10/03	October 2003	October 1, 2003 – October 31, 2003
06/03	June 2003 – September 2003	June 1, 2003 – September 30, 2003
03/03	March 2003 – May 2003	March 1, 2003 – May 31, 2003
01/03	January 2003 – February 2003	January 1, 2003 – February 28, 2003
12/02	December 2002	December 1, 2002 – December 31, 2002
11/02	November 2002	November 1, 2002 – November 30, 2002
10/02	October 2002	October 1, 2002 – October 31, 2002
01/02	January 2002 – September 2002	January 1, 2002 – September 30, 2002
12/01	October 2001 – December 2001	October 1, 2001 – December 31, 2001
Form Number	Title	Effective Date
(3) No change.		
(4)(a) DR-700016	Florida Communications Services Tax Return (R.01/17 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Rcf-06316)	01/1701/16
(b) DR-700016	Florida Communications Services Tax Return (R.07/16 07/15) (http://www.flrules.org/Gateway/reference.asp?No=Rcf-06321)	07/1607/15

	ef-06320)	
(c) through (nn) no change		
(5) DR-700019	Communications Services Use Tax Return (R.07/15) (http://www.flrules.org/Gateway/reference.asp?No=Rcf-06321)	01/1701/16
(6) through (13) No change.		

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Kimberly Berg
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 25, 2016
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 7, 2016

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.: 12B-5.150
 RULE TITLES: Public Use Forms
 12B-5.300 Aviation Fuel Licensees

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-5.150, F.A.C., is to clarify registration procedures for fuel dealers by amending Form DR-156 (Florida Fuel or Pollutants Tax Application).

The purpose of the proposed amendments to Rule 12B-5.300, F.A.C., is to incorporate statutory changes to an exemption for certain air carrier fuel licensees, as provided in Chapter 2016-220, L.O.F.

SUMMARY: The proposed amendments modify the exemption for certain licensees in Rule 12B-5.300, F.A.C., and clarify registration procedures in Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.

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: 206.14(1), 206.485, 206.59(1), 206.97, 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.03, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.48, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9825, 206.9835, 206.9865, 206.9875, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS.

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

DATE AND TIME: November 16, 2016, 9:00 a.m.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Becky Nall at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.150 Public Use Forms.

(1) through (2) No change.

Form Number	Title	Effective Date
(3)DR-156	Florida Fuel or Pollutants Tax Application (R. <u>1/17</u> 4/15) http://www.flrules.org/Gateway/reference.asp?No=Ref-04862	<u>1/17</u> 4/15

(4) through (37) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16,_____.

12B-5.300 Aviation Fuel Licensees.

(1) through (2) No change.

(3) Exempt Sales.

(a) through (b) No change.

(c) Sales of Aviation Fuel to Certain Commercial Air Carriers.

1. The sale of aviation fuel by a terminal supplier or wholesaler to an air carrier which offers transcontinental jet service and that, after January 1, 1996, but before July 1, 2016, increases the air carrier's Florida workforce by more than 1,000 percent and by 250 or more full-time equivalent employee positions is exempt from tax.

2. through 4. No change.

(d) through (e) No change.

(4) through (9) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, 206.9835, 206.9865, 206.9875, 213.37 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 1-20-14, 1-11-16,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Kimberly Berg

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 25, 2016
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 7, 2016

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-6.005 Payment of Tax; Reports; Public Use Forms
 PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-6.005, F.A.C., is to adopt, by reference, changes to the Gross Receipts Tax Return, form DR-133.

SUMMARY: The proposed amendments incorporate revisions to a gross receipts tax form.

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: 166.233, 213.06(1) FS.

LAW IMPLEMENTED: 166.233, 203.01, 203.012, 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: November 16, 2016, 9:00 a.m.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Becky Nall at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

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

(1)(a) No change.

(b) Form DR-133, Gross Receipts Tax Return (January ~~2017~~ ~~2016~~, hereby incorporated by reference, effective 01/17 ~~01/16~~)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-____06333), is the return to be used to report the gross receipts tax imposed on utility services. Copies of this form are available, without cost, by one or more of the following methods: 1) downloading selected forms from the Department's Internet site at www.myflorida.com/dor; or, 2) calling the Department at 1(800)352-3671, Monday through Friday, 8:00 a.m. to 5:00 p.m. (Eastern Time); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(c) through (e) No change.

(2) No change.

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, 2-17-15, 1-11-16, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Kimberly Berg

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 25, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 7, 2016

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-8.003: Tax Statement; Overpayments

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

SUMMARY: The proposed amendments incorporate technical and rate changes on three forms used in the administration of insurance premium taxes, fees, and surcharges.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences 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: 213.06(1) FS.

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

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

DATE AND TIME: November 16, 2016, 9:00 a.m.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Becky Nall at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-8.003 Tax Statement; Overpayments.

(1) through (4) No change.

Form Number	Title	Effective Date
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2016 2015 (R. 01/1701/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06337)	01/1701/16
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (R. 01/1701/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06338)	01/1701/16
(6) DR-350900	2016 2015 Insurance Premium Tax Information for Schedules XII and XIII, DR-908 (R. 01/1701/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06339)	01/1701/16

Rulemaking Authority 213.06(1) FS. Law Implemented 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 FS., History—New 2-3-80, Formerly 12B-8.03, Amended 3-25-90, 3-10-91, 2-18-93, 6-16-94, 12-9-97, 3-23-98, 7-1-99, 10-15-01, 8-1-02, 5-4-03, 9-28-04, 6-28-05, 6-20-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-17-13, 1-20-14, 1-20-15, 1-11-16, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Kimberly Berg
 NAME OF AGENCY HEAD WHO APPROVED THE
 PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY
 HEAD: October 25, 2016
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT
 PUBLISHED IN FAR: September 7, 2016

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NOS.: RULE TITLES:
 12C-1.013 Adjusted Federal Income Defined
 12C-1.0222 Returns; Extensions of Time; Payments of
 Tentative Tax
 12C-1.034 Special Rules Relating to Estimated Tax
 12C-1.051 Forms

PURPOSE AND EFFECT: Section 14 of Chapter 2016-220, L.O.F., modified the way “adjusted federal income” is defined and calculated for Florida Corporate Income Tax purposes. The purpose of changes to Rule 12C-1.013, F.A.C., is to provide guidance to taxpayers on how adjusted federal income should now be calculated, particularly with respect to adjustments related to certain depreciation. The changes also remove obsolete provisions related to earlier tax years.

Sections 16 through 19 of Chapter 2016-220, L.O.F., amended provisions in Chapter 220, F.S., to conform the timing of filing returns, making payments, and filing declarations to analogous timing provisions at the federal level. The purpose of the proposed amendments to Rules 12C-1.0222 and 12C-1.034, F.A.C. is to bring the rules into compliance with the statutory changes.

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

SUMMARY: The proposed amendments incorporate legislative changes to Rules 12C-1.013, 12C-1.0222, and 12C-1.034, F.A.C., and to forms incorporated in Rule 12C-1.051, F.A.C., which are used by the Department in the administration of the corporate income tax.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is

required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences 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: 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.24, 220.32(2), 220.34(2)(f), 220.34(3), 220.51, 1002.395(13), FS., Section 4, Chapter 2009-18, Section 3, Chapter 2009-192, L.O.F.

LAW IMPLEMENTED: 119.071(5), 212.08(5)(p), 213.21, 213.755(1), 220.02(3), 220.03(5), 220.11, 220.12, 220.13, 220.131, 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.192, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS.

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THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Berg, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-1.013 Adjusted Federal Income Defined.

(1) through (13) No change.

(14) Adjustments for excess s. 179, I.R.C., expense, special 50 percent bonus depreciation (s. 168(k), I.R.C.), and deferred cancellation of indebtedness income.

(a) Additions Required:

1. For tax years that begin after December 31, 2007, and before January 1, 2015, in 2008 and 2009 taxpayers are required to add back the amount of the federal deduction claimed under s. 179, I.R.C., that exceeds \$128,000, except for tax years beginning in 2010, in which case taxpayers are required to add back the amount of the federal deduction claimed under s. 179, I.R.C., that exceeds \$250,000. All amounts in excess of \$128,000 (\$250,000 for tax years beginning in 2010) are required to be added back, including amounts carried over from previous tax years under s. 179(b)(3)(B), I.R.C. The increased overall investment limitation contained in s. 179(b)(2), I.R.C., is the same for Florida as it is for federal income tax purposes.

2. Taxpayers are required to add back the amount of the federal deduction claimed as special 50 percent bonus depreciation under s. 168(k), I.R.C., for assets placed in service after December 31, 2007, and before January 1, 2021 2010.

3. For indebtedness acquired after December 31, 2008, and before January 1, 2010, taxpayers are required to add back the gross amount of cancellation of indebtedness income that is deferred under s. 108(i), I.R.C. (relating to business indebtedness discharged by the reacquisition of a debt instrument). The deferral of the deduction for original issue discount in debt for debt exchanges required by s. 108(i)(2), I.R.C., is also required for Florida corporate income tax purposes.

(b) through (c) No change.

(d) A schedule reflecting all of the adjustments made under Section 220.13(1)(e), F.S., must be created and maintained. Taxpayers must also report any additions on Schedule I, Additions and/or Adjustments to Federal Taxable Income, of the Florida Corporate Income/Franchise ~~and/or Emergency Exercise~~ Tax Return (Form F-1120, incorporated by reference in Rule 12C-1.051, F.A.C.) and any subtractions on Schedule II (Subtractions from Federal Taxable Income), of the return for the current tax year. Partnerships filing a Florida Partnership Information Return (Form F-1065, incorporated by reference in Rule 12C-1.051, F.A.C.) are required to make the adjustments required by Sections 220.13(1)(e)1. and 3., F.S., on Part I (Florida Adjustment to Partnership Income), of the return. The additions and subtractions under Sections 220.13(1)(e)1. and 3., F.S., must be reported in Part I of Form F-1065. Partnerships must report the amount of expenses claimed under s. 179, I.R.C., to their partners, so that their

partners can compute the amount under subparagraph (14)(a)1., F.A.C.

(e) No change.

(f) Example: On its calendar-year 2014 2009 federal income tax return, Taxpayer claimed \$250,000 in s. 179, I.R.C., expense, of which \$25,000 was a carryover from 2011 2006 allowed under s. 179(b)(3)(B), I.R.C. Taxpayer also claimed \$300,000 in special 50 percent bonus depreciation under I.R.C. s. 168(k) and \$50,000 of depreciation under I.R.C. s. 168(b) for assets placed in service during the 2014 2009 calendar year. Taxpayer is required to add back \$122,000 (\$250,000 minus \$128,000) of s. 179, I.R.C., expense and \$300,000 of the special 50 percent bonus depreciation in computing its Florida taxable income. Taxpayer is not required to add back the amount of regular depreciation (non-special 50 percent bonus depreciation) it claimed under s. 168(b), I.R.C., on its 2014 2009 federal income tax return. On its 2014 2009 Florida corporate income tax return, the taxpayer may also claim subtractions for one-seventh of the amount of special 50 percent bonus depreciation required to be added back (\$300,000 divided by seven equals \$42,857.14) and one-seventh of the amount of s. 179, I.R.C., expense required to be added back (\$122,000 divided by seven equals \$17,428.57). In each of the subsequent six tax years, the Taxpayer may subtract \$42,857.14 and \$17,428.57. At the end of these years, the subtractions should equal the amount(s) required to be added back. If Taxpayer disposes of the property, the gain or loss is the same for Florida as it is for federal income tax purposes. Any differences resulting from additions to Florida income are recovered solely through the subtraction process, even though the underlying property may be disposed of or fully depreciated.

(g) through (h) No change.

~~(i) Amended returns and Sections 220.13(1)(a)14. and 15., F.S. The original law (Chapter 2009-18, L.O.F.), which created Section 220.13(1)(e), F.S., repealed Sections 220.13(1)(a)14. and 15., F.S., and made these changes retroactive to January 1, 2008. Taxpayers that filed their Florida corporate income tax returns and reported additions to tax for special 50 percent bonus depreciation and s. 179, I.R.C., expense under Sections 220.13(1)(a)14. and 15., F.S., or pursuant to Emergency Rule 12CER08-31, F.A.C., are required to amend their Florida corporate income tax return(s) to conform to the new law, Chapter 2009-18, L.O.F. To the extent that any tax is due and paid on a 2007 or 2008 amended return(s) as a result of the differences between the additions and subtractions required by Sections 220.13(1)(a)14. and 15., F.S., and the adjustments required by Section 220.13(1)(e), F.S., additional interest or penalty will be compromised or waived. The provisions of this rule do not relieve a taxpayer of~~

~~its obligation to file a Florida corporate income tax return and report the adjustments required by Section 220.13(1)(e), F.S.~~

(i)(j) The subtractions allowed by Section 220.13(1)(e), F.S., are the means by which the additions required by Section 220.13(1)(e), F.S., are reconciled and recovered. If a taxpayer does not claim a deduction for special 50 percent bonus depreciation, does not claim a deduction for s. 179, I.R.C., expense in excess of \$128,000 (\$250,000 for tax years beginning in 2010), or does not elect to defer cancellation of indebtedness income pursuant to s. 108(i), I.R.C., on the related federal income tax return(s), no add back is required or subtraction allowed for Florida corporate income tax purposes. Similarly, if a taxpayer did not add back special 50 percent bonus depreciation, or did not add back excess s. 179, I.R.C., expense, or deferred cancellation of indebtedness income because, for example, it was not subject to the Florida corporate income tax in that year, no subtraction is allowed for Florida corporate income tax purposes.

(j)(k) Bonus depreciation claimed for assets placed in service prior to January 1, 2008, is not required to be added back under Section 220.13(1)(e), F.S. ~~Section~~ s. 179, I.R.C., expense claimed in tax years beginning before January 1, 2008, is not required to be added back. No subtraction is allowed for special 50 percent bonus depreciation, s. 179, I.R.C., expense, or deferred cancellation of indebtedness income unless it has been added back in computing Florida taxable income under Section 220.13(1)(e), F.S.

(15) through (21) No change.

Rulemaking Authority 213.06(1), 220.51 FS., ~~Section 4, Chapter 2009-18, Section 3, Chapter 2009-192, L.O.F. Law Implemented 220.02(3), 220.03(5), 220.13, 220.131(1), 220.43(1), (3) FS. History—New 10-20-72, Amended 1-19-73, 10-20-73, 10-8-74, 4-21-75, 5-10-78, 11-13-78, 12-18-83, Formerly 12C-1.13, Amended 12-21-88, 12-7-92, 5-17-94, 10-19-94, 3-18-96, 10-2-01, 4-14-09, 6-28-10, 7-20-11, _____.~~

12C-1.0222 Returns; Extensions of Time; Payments of Tentative Tax.

(1) No change.

(2) Requests for Extensions of Time to File Return.

(a)1. For taxpayers with a taxable year ending December 31, ~~an~~ An extension of the due date of any required Florida corporate income/franchise tax return will be effective until five (5) 15 days after the expiration of the federal extension or until six (6) months after the original due date of the return; whichever occurs earlier. For taxpayers with a taxable year ending June 30, an extension will be effective until seven (7) months after the original due date of the return. For taxable year ends other than December 31 and June 30, an extension will be effective until six (6) months after the original due date of the return. ~~The aggregate amount of time of extensions for a return cannot exceed 6 months.~~

2. An extension of the due date of any required Florida partnership information return will be effective until six (6) months after the original due date of the return.

3. If an automatic extension is not permitted because a federal extension has not been requested or is not allowed, the application for extension of time to file a return must contain sufficient facts to establish good cause why the return cannot be filed on or before the original due date. An extension of time for filing a return does not operate as an extension of time for payment of the tax or any part thereof.

(b) A corporation or a partnership that has been granted an automatic extension of time for filing its federal ~~corporate~~ income tax return or its federal partnership return by the Internal Revenue Service, or that establishes good cause, will be granted an extension of time to file its Florida corporate income/franchise tax return or its Florida partnership information return when the following requirements are met:

1. Form F-7004, Florida Tentative Income/Franchise ~~and Emergency Excise~~ Tax Return and Application for Extension of Time to File Return (incorporated by reference in Rule 12C-1.051, F.A.C.), signed by a person duly authorized by the taxpayer to sign a request for extension, is filed with the Department on or before the due date prescribed for filing the return. See Rule 12C-1.0221, F.A.C., for persons authorized to request an extension of time to file. For affiliated groups, the parent company qualified to file a Florida consolidated income tax return must file Form F-7004. An extension granted to the parent company of an affiliated group applies to the parent company's consolidated return. If any corporate partner requires an extension of time to file its separate Florida corporate income/franchise tax return, a separate Form F-7004 must be filed by the corporate partner with the Department.

2. The amount estimated to be the balance of its proper tax due for the taxable year after giving effect to payments and credits on its declaration of estimated income tax is paid to the Department.

(3) Extended Return Due Dates.

(a) No change.

(b) ~~An extension of the due date of any required return is effective until 15 days after the expiration of the Federal extension, or until six (6) months after the due date prescribed by law, whichever occurs first.~~ The aggregate amount of time of extensions for a return cannot exceed six (6) months, unless the exceptions specified in paragraph (2)(a) of this rule apply. No further extensions are allowed.

1. ~~The automatic Federal extension period for a federal corporate income tax return is six (6) months.~~ For a corporation whose taxable fiscal year ends December 31, a required Florida corporate income/franchise tax return is due May 1 April 1 of the following year. When a taxpayer is granted an extension of time to file its federal Federal

~~corporate~~ income tax return, the extended due date for the ~~federal~~ Federal return is September 15. When the requirements of this rule are met, and the corporation is granted an extension of time to file its Florida corporate income/franchise tax return, the extended due date for the Florida return is October 1.

2. ~~The automatic federal extension of time to file a Federal partnership return is five (5) months. When a taxpayer is granted an extension of time to file its Florida Partnership Information Return (Form F-1065, incorporated by reference in Rule 12C-1.051, F.A.C.), the due date is 15 days after the Federal return due date. A For example, a partnership whose taxable fiscal year ends on December 31, will be granted an extension of time from April 1 May 1 to October 1 to file its Florida partnership information return when all the requirements for an extension of the due date of a return provided in this rule are met.~~

(c) No change.

Rulemaking Authority 213.06(1), 220.32(2), 220.51 FS. Law Implemented 220.222, 220.32, 220.801 FS. History—New 10-20-73, Amended 10-8-74, 4-21-75, 3-5-80, 12-18-83, Formerly 12C-1.222, Amended 12-21-88, 12-19-89, 4-8-92, 3-18-96, 3-13-00, 3-15-04, 9-1-09, _____.

12C-1.034 Special Rules Relating to Estimated Tax.

(1) Definition.

(a) Section 220.24(1), F.S., defines “estimated tax” as the amount which the taxpayer estimates to be ~~his tax under~~ the Florida ~~corporate income/franchise tax due~~ Income Tax Code for the taxable year. ~~Section 221.04(1), F.S., provides for the making of estimated tax payments for emergency excise tax due under Chapter 221, F.S. in compliance with the rules for Chapter 220, F.S.~~

(b) “Estimated tax,” for the purposes of this rule, is the estimate of net corporate income/franchise ~~and emergency excise tax due after credits.~~

(c) Estimated tax payments are prepayments of tax and are not tax paid, since Section 220.34(1), F.S., provides that amounts paid as estimated tax are deemed assessed on the taxpayer’s original due date for filing the corporate income/franchise tax return.

(2)(a) ~~Section 220.24, F.S., requires a declaration of estimated tax if the amount payable as estimated tax can reasonably be expected to be more than \$2,500. Section 220.241, F.S., sets the due date for filing the Declaration of Estimated Tax.~~

~~(b) For tax years that begin before January 1, 2017, a declaration of estimated tax must be filed Generally, the taxpayer is required to file the Declaration of Estimated Tax on or before the first day of the fifth month of the taxable year, if the taxpayer can reasonably expect before the first day of~~

the fourth month to owe more than \$2,500 in tax for the taxable year.

~~(b)1. Except for taxpayers with a June 30 taxable year end, a declaration of estimated tax for tax years beginning on or after January 1, 2017, must be filed Generally, the taxpayer is required to file the Declaration of Estimated Tax on or before the first day of the sixth fifth month of the taxable year, if the taxpayer can reasonably expect before the first day of the fourth month to owe more than \$2,500 in tax for the taxable year.~~

2. Taxpayers with a June 30 taxable year end must file a declaration of estimated tax before the first day of the fifth month of the taxable year, if the taxpayer can reasonably expect before the first day of the fourth month to owe more than \$2,500 in tax for the taxable year.

(3) Reasonably Expect.

(a)1. The phrase “reasonably expect” implies a forecast of tax owed. The estimated tax ~~is should be~~ based upon the amount of Florida net income which the taxpayer can reasonably ~~expect be expected~~ to receive or accrue ~~and the amount of depreciation on assets placed in service between January 1, 1981 and December 31, 1986, that will be deducted for Federal tax purposes,~~ based on the facts and circumstances existing at the time prescribed for filing the declaration, as well as those reasonably anticipated for the taxable year.

2. The phrase “reasonably expect” does not imply that a taxpayer can wait until more than \$2,500 of tax is actually due on income already earned.

3. A business ~~is may be~~ required to make a declaration of estimated tax by the ~~date specified in subsection (2) 1st day of the 5th month,~~ even though income may not actually be earned until later in the taxable year. For example, a seasonal business that can reasonably expect before the ~~first 1st~~ day of the fourth 4th month of a taxable year beginning on or after January 1, 2017, to owe more than \$2,500 for the taxable year will be required to make a declaration of estimated tax before ~~on~~ the first day of the ~~sixth fifth~~ month of the taxable year (before the first day of the fifth month of the taxable year for a taxpayer with a June 30 taxable year end). Therefore, a Christmas shop ~~with that has~~ a taxable year ending January 31, 2018, will be expected to make a declaration before July by June 1, 2017 (the first day of the ~~sixth fifth~~ month following the end of the taxable year) if the corporation reasonably expects to owe more than \$2,500 in tax for the tax year. It does not matter whether the corporation is making sales by that date or not.

(b) In determining whether a corporation that existed for a full 12 months during the prior year can reasonably expect ~~the estimated tax to owe~~ be more than \$2,500 in tax, the Department will consider ~~is authorized to take into account~~ the taxpayer’s past payment history and circumstances.

(c) ~~If~~ When the tax due for the corporation's prior taxable year exceeded \$2,500, ~~as provided by Section 220.34(2)(d)1., F.S., there is~~ will be a presumption that the taxpayer ~~can~~ could reasonably expect to owe more than \$2,500 in the current taxable year estimated tax. However, a taxpayer may rebut this presumption.

(d) In considering a factual determination of a specific taxpayer, the Department ~~will~~ is authorized to consider the following factors:

1. General economic conditions;
2. Economic conditions of a specific industry;
3. Cause and timing of taxable income.

(e) There is no ~~automatic~~ first year exception from filing the declaration by the date specified in subsection (2) first day of the fifth month of the taxable year and making payments of estimated tax in accordance with the time limitations set by Section 220.33(1), F.S.

(4) The Department of Revenue combines the declaration of estimated tax Declaration of Estimated Tax and the payment of the first installment into the Declaration/Installment of Florida Estimated Income/Franchise Tax ~~one form, the (Form F-1120ES, incorporated by reference in Rule 12C-1.051, F.A.C.).~~

(5)(a) When the due date of the declaration of estimated tax is before the first day of the sixth fifth month (before the first day of the fifth month for taxpayers with a June 30 taxable year end), there must be four equal installments.

(b) Estimated tax payments are then due before the first 1st day of the sixth 5th month (before the first day of the fifth month for taxpayers with a June 30 taxable year end) (the same date as the declaration is due), before the first 1st day of the seventh 7th month, before the first 1st day of the tenth 10th month, and before the first 1st day of the next taxable year. For calendar year taxpayers, estimated tax payments are due May 31, June 30, September 30, and December 31 May 1, July 1, October 1 and January 1 of the following tax year.

(6) No change.

(7) Amended declarations.

~~(a)~~ A declaration of estimated tax is based upon a reasonable projection of tax liability. A declaration must ~~Amended declarations may be adjusted when made in any case in which the taxpayer determines finds that circumstances have developed that which will materially change the amount of estimated tax reported in the previous declaration. The remaining estimated tax payments must be increased or decreased to reflect the adjusted projected income.~~

~~(b) An amended declaration may be filed during any interval between installment dates prescribed for the taxable year. However, no amended declaration may be filed until after the installment date on or before which the original~~

~~declaration was filed and only one amended declaration may be filed during each interval between installment dates.~~

~~(c) An amended declaration may be made on Form F-1120ES marked "Amended" for any installment.~~

~~(d) If an amended declaration is filed, Section 220.33(6), F.S., provides that the remaining payments should also be increased or decreased.~~

~~(e) There is no provision in the Florida Statutes for an automatic waiver of penalty for underpayment of estimated tax when an amended declaration is filed.~~

(8) Overpayments of Estimated Tax.

(a)1. A taxpayer must make ~~may~~ an irrevocable election ~~irrevocably elect~~ on its annual Florida corporate income/franchise tax return to designate that an overpayment as an of estimated tax be applied to the next year's estimated tax payment payments for the subsequent taxable year or an amount to that the overpayment be refunded.

2. The decision to apply an overpayment to the subsequent next year's estimated tax payments may not be changed to request a refund.

3.a. If a taxpayer files an amended return for a tax year that reports reflects an overpayment of tax, the taxpayer may elect to use the overpayment as a credit against estimated tax for a subsequent the next taxable year or may request a refund of the overpayment. The overpayment of tax may not be credited against estimated tax payments for a closed taxable year ~~that is closed.~~

b. Example: A ~~a~~ calendar year taxpayer in 2016 1993 amends the 2013 1990 Florida corporate income/franchise tax return pursuant to a federal Federal adjustment that impacted Florida to Federal taxable income. The result of the amendment is that the taxpayer has overpaid the tax due for 2013 1990. The overpayment may be refunded or credited to the 2016 1993 estimated tax payments. The overpayment may not be credited to estimated tax payments for the 2014 1991 or 2015 1992 taxable year.

(b) In the case of an overpayment for a taxable year for which a Florida corporate income/franchise ~~and emergency~~ excise tax return has been filed, the properly executed return constitutes shall constitute a claim for refund or credit within the meaning of Sections 220.723 and 220.34(4), F.S.

(c)1. If a taxpayer requests that an overpayment be applied to estimated tax for the succeeding tax year, the application will be to the first estimated tax payment of the next tax year, even if the return is ~~was~~ filed after the due date for the first payment.

2. Example: A ~~a~~ calendar year taxpayer requested an extension of the filing date for the 2016 Florida corporate income/franchise 1991 tax return from May 1, 2017, April 1, 1992 until October 1, 2017 1992. The first payment of estimated tax for the succeeding tax year is due May 30, 2017

~~May 1, 1992.~~ The ~~2016 annual~~ return is filed on ~~September 29, 2017~~ ~~September 30, 1992~~. If the taxpayer requested that the overpayment of estimated tax be applied to the next tax year, the overpayment ~~is would have been~~ applied effective ~~May 30, 2017~~ ~~May 1, 1992~~.

~~(d) The Department will not pay interest on an overpayment that a taxpayer has elected to apply as an estimated payment to a subsequent taxable year. If the taxpayer elects to have all or part of the overpayment shown by its return applied to its estimated income tax for its succeeding taxable year, no interest shall be allowed on such portion of the overpayment credited.~~

(e) There are no provisions within the Florida Statutes for a “quick refund” if the estimated tax is overpaid. ~~A~~ The taxpayer may not claim a refund of estimated tax paid until the Florida corporate income/franchise tax return is filed for that tax year.

(9) Underpayment of estimated tax.

(a) No change.

(b)1. No penalty or interest will be imposed for any underpayment of any installment of estimated tax if, on or before the date prescribed for payment of the installment, the total amount of all payments of estimated tax made equals or exceeds the amount which would have been required to be paid on or before such date if the estimated tax were the lesser of the following amounts:

a. An amount equal to a tax computed at the rates applicable to the taxable year but otherwise on the basis of the facts shown on the return for the preceding taxable year and the law applicable to the preceding year, provided that the preceding taxable year was a year of 12 months and a return was filed for such year; or,

b. An amount equal to 90 percent of the tax finally due for the taxable year.

c.(I) ~~A contribution Contributions to an eligible nonprofit scholarship-funding organization (SFO) organizations (SFOs) made on or after July 1, 2014, for a corporate income tax credit pursuant to Section 220.1875, F.S., reduces reduce the amount required to meet the prior year exception referenced in sub-subparagraph a. The specific prior year exception amount reduced by a contribution to an SFO is determined by the date of contribution on the certificate of contribution issued by the SFO. Cross reference: Rule Chapter 12-29, F.A.C.~~

(II) Example: A calendar year taxpayer remitted four estimated payments of \$16,000 each on ~~May 31, 2017~~ ~~April 30, 2014~~; June 30, ~~2017 2014~~; September 30, ~~2017 2014~~; and December 31, ~~2017 2014~~. The taxpayer also made a \$15,000 contribution to an SFO and was issued a certificate of contribution on ~~July 20, 2017~~ ~~July 15, 2014~~, which generated a tax credit for the taxpayer. For the prior tax year ending December 31, ~~2016 2013~~, corporate income tax of \$80,000

was due. Taxpayer’s prior year exception computation is as follows:

Due dates of installments	(1st) <u>5/31/2017</u> 4/30/2014	(2nd) <u>6/30/2017</u> 6/30/2014	(3rd) <u>9/30/2017</u> 9/30/2014	(4th) <u>12/31/2017</u> 12/31/2014
Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated	16,000.00	32,000.00	48,000.00	64,000.00
(a) Prior year exception: Tax on prior year’s income using current year’s rates	25% of tax 20,000.00	50% of tax 40,000.00	75% of tax 60,000.00	100% of tax 80,000.00
(b) Cumulative donations made on or after July 1, 2014 , to SFOs from the beginning of the taxable year through the installment date indicated. Certificate of contribution must be issued on or before installment due date.	0.00	0.00	15,000.00	15,000.00
(c) The prior year exception adjusted for the credit for contributions to SFOs per Section 1002.395(5)(f), F.S., equals (a) less (b)	20,000.00	40,000.00	45,000.00	65,000.00
Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).	No	No	Yes	No

Taxpayer has met the prior year exception for the third installment through a combination of estimated payments and SFO credit so that estimated tax penalty and interest will not apply for the third installment.

(III) Example: A calendar year taxpayer remitted four estimated payments of \$10,000 each on ~~May 31, 2017~~ ~~April 30, 2015~~; June 30, ~~2017 2015~~; September 30, ~~2017 2015~~; and December 31, ~~2017 2015~~. The taxpayer also made four

\$10,000 contributions to an SFO and was issued certificates of contribution on ~~May 31, 2017~~ April 30, 2015; June 30, ~~2017~~ 2015; September 30, ~~2017~~ 2015; and December 31, ~~2017~~ 2015. For the prior tax year ending December 31, ~~2016~~ 2014, corporate income tax of \$80,000 was due. Taxpayer’s prior year exception computation is as follows:

Due dates of installments	(1st) 5/31/2017 4/30/2015	(2nd) 6/30/2017 6/30/2015	(3rd) 9/30/2017 9/30/2015	(4th) 12/31/2017 12/31/2015
Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated	10,000.00	20,000.00	30,000.00	40,000.00
(a) Prior year exception: Tax on prior year’s income using current year’s rates	25% of tax 20,000.00	50% of tax 40,000.00	75% of tax 60,000.00	100% of tax 80,000.00
(b) Cumulative donations made on or after July 1, 2014, to SFOs from the beginning of the taxable year through the installment date indicated. Certificate of contribution must be issued on or before installment due date.	10,000.00	20,000.00	30,000.00	40,000.00
(c) The prior year exception adjusted for the credit for contributions to SFOs per Section 1002.395(5)(f), F.S., equals (a) less (b)	10,000.00	20,000.00	30,000.00	40,000.00
Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).	Yes	Yes	Yes	Yes

Taxpayer has met the prior year exception for all four installments through a combination of estimated payments and SFO credit so that estimated tax penalty and interest will not apply to any of the four installments.

2.a. A taxpayer may not use the prior year exception if the previous tax year was for a short tax year (not a full 12 months), except where the short periods are due to a change in accounting period.

b.(I) The taxpayer may not use a total of the tax liability for 2 or more short periods to qualify for a prior year exception, except where the short periods are due to a change in accounting period. The prior year exception is denied even where there is continuity of business. If a short period return is required for federal, and, ~~therefore,~~ Florida purposes, ~~then for the next tax year,~~ the taxpayer is denied the use of the prior year exception for the subsequent tax year.

(II) Example: Corporation C was part of affiliated group ABC, which filed a federal consolidated income tax return for the ~~2014 1994~~ and ~~2015 1992~~ tax years. For Florida corporate income/franchise tax purposes, Corporation C has always filed a separate return. On June 1, ~~2015 1992~~, the stock of Corporation C was bought by Corporation X. Corporation C has two taxable years for ~~2015 1992~~ for federal income tax purposes, and, therefore, for Florida corporate income/franchise tax purposes even though it has always filed a separate Florida corporate income/franchise tax return. ~~For the~~ The first taxable year within ~~2015 1992~~ (January 1 through May 31, ~~2015 1992~~), Corporation C ~~may~~ could base estimated tax payments on a prior year exception (January 1, ~~2014 1994~~ through December 31, ~~2014 1994~~). Corporation C ~~may not~~ cannot use the prior year exception for the second taxable year within ~~2015 1992~~ (June 1, ~~2015 1992~~ through December 31, ~~2015 1992~~). Furthermore, Corporation C cannot use a prior year exception for the ~~2016 1993~~ tax year.

3. See subsection (12) of this rule concerning special rules for estimated tax payments required in short years.

(c) No change.

(d)1. ~~Paragraphs (a) and (b) of this subsection contain references to the “tax shown on the return,” the “tax for such year,” the “tax finally due for the taxable year,” etc. The term “tax” when used in such references means the tax imposed by Chapter Chapters 220 and 221, F.S., minus amounts properly credited against such tax for the taxable year. Payments of estimated tax and payments of tentative tax are not “amounts properly credited.” for this purpose.~~

2. ~~For Therefore, for~~ taxpayers subject to tax under Chapter 220, Part II, F.S., and tax under Chapter 221, F.S., “tax” means the tax imposed by Section 220.11, F.S., minus the allowable credits in the order specified in Section ~~220.02(8) 220.02(10)~~, F.S., ~~plus the emergency excise tax imposed by Section 221.01, F.S.~~ For banks and savings associations subject to the franchise tax under Chapter 220, Part VII, F.S., and tax under Chapter 221, F.S., “tax” means the tax imposed by Section 220.63, F.S., minus the allowable credits in the order specified in Section ~~220.02(8) 220.02(10)~~,

F.S., ~~plus the emergency excise tax imposed by Section 221.01, F.S.~~

3. ~~For returns filed under this code, the computations under paragraphs (a) and (b) of this subsection are shall be based on the return as filed, except where the amount finally determined to be due is less than the amount shown on the return. If no return was filed, the computation is under paragraphs (a) and (b) of this subsection shall be based on the appropriate tax liability and credit allowable under Chapter Chapters 220 and 221, F.S.~~

4. Example: Taxpayer A, who is subject to tax under Part II of Chapter 220, Part II, F.S., filed on Form F-1120. The return shows "Total Income/Franchise ~~and Emergency Excise Tax Due~~" of \$5,000, "Estimated Tax Payments" of \$500, and a "Total amount due or overpayment" of \$4,500. For the purposes of paragraphs (a) and (b) of this subsection, the "tax" shown on the return or finally due for such year is the "Total Income/Franchise ~~and Emergency Excise Tax Due~~" on the return or \$5,000. The estimated tax payments are not amounts properly credited against ~~the tax in the definition of "tax" for this purpose.~~

(e) No estimated tax penalty is will be due when if the taxpayer filed a return for the preceding year showing a tax liability in an amount of \$2,500 or less.

(f) No change.

(g) Period of underpayment.

1. For taxpayers with a June 30 taxable year end, the ~~The~~ computation of interest and penalty for underpayment of any installment of estimated tax begins on the day following the date such installment is required to be paid and ends on the first day of the fourth month following the close of the taxable year, or the date such underpayment is paid, whichever is earlier. For all other taxpayers, the computation of interest and penalty for underpayment of any installment of estimated tax ends on the first day of the fifth month following the close of the taxable year, or the date such underpayment is paid, whichever is earlier.

2.a. No change.

b.(I) If a payment is made between installment dates, it will be applied to the earliest installment due, to the extent of any deficiency in payments. However, penalty and interest will apply from the original due date of the installment until the date paid.

(II) Example: A calendar year taxpayer made payments on May 31, July 25, September 30, and December 31 ~~May 1, July 25, October 1 and January 1 of the next calendar year.~~ The July 25 payment was due June 30 ~~July 1~~. Therefore, interest and penalty will apply for the period July 1 ~~July 2~~ through July 25.

(III) The prior year exception to penalty only applies to requirements for timely made payments. If payments are not

timely, the estimated penalty will be calculated based on the minimum installment due for 90 percent of the tax.

(h) through (i) No change.

~~(j) Interest and penalty on underpayment of estimated tax can be compromised per Section 213.21, F.S.~~

(10) Controlled/Affiliated groups. Consolidated return not filed in prior year.

(a) The manner in which the members of a controlled group of corporations (as defined in s. 1563, I.R.C., ~~which is incorporated by reference in Rule 12C-1.0511, F.A.C.~~) allocate the \$5,000 exemption allowed under Section 220.14, F.S., among members for purposes of filing the annual Florida corporate income/franchise tax return is shall be binding upon all the members with respect to the estimated tax, including whether a declaration is required and the computation of penalties and interest on underpayments.

(b)1. If an affiliated group is not required to file a consolidated declaration of estimated tax for a taxable year because the parent corporation has not elected to file a Florida consolidated tax return pursuant to Section 220.131, F.S., then each member shall be treated as a separate taxpayer for purposes of Sections 220.24 and 220.33, F.S. That is, ~~if a consolidated return was not filed in a prior year,~~ each member of the affiliated group will be required to file separate declarations of estimated tax and make separate payments of estimated tax.

2. If the members of a group are treated as separate taxpayers for the taxable year under subparagraph (b)1., then each member is entitled to a separate \$2,500 estimated tax threshold for purposes of determining requirements for making a declaration of estimated tax under Section 220.24(1), F.S., for such year, ~~unless the group files a consolidated return for such year.~~

(c)1.3. If an affiliated group files a Florida consolidated tax return is filed for the taxable such year, the amounts amount of any estimated tax payments made by the individual group members for such year prior to the filing of the consolidated return are shall be credited against the tax liability of the group.

~~2.4. The If the group files a consolidated return for such year, the amount of the installment required to be paid is equal to 90 percent of the tax shown on the return for the taxable year (see for Section 220.34(2)(b)1., F.S.).~~ The "tax shown on the return" is shall be the tax shown on the Florida consolidated tax return.

3. The exception provided by Section 220.34(2)(d)1., F.S., will not apply in the year an affiliated a group first files a Florida consolidated tax return.

(11) Affiliated group. Consolidated tax return filed in prior year.

(a)1. General Rule. After an affiliated group files a Florida consolidated tax return, it must file its declaration of estimated tax on a consolidated basis for each subsequent taxable year until such time as the affiliated group is granted permission to file separate Florida tax returns are properly filed under Section 220.131, F.S. Until such time, the group is shall be treated as a single taxpayer for purposes of making a declaration of estimated tax and making payments of estimated tax.

2. If an affiliated group files a Florida consolidated tax return for the taxable year, it is limited to a single \$2,500 estimated tax threshold for the purposes of determining requirements for filing a declaration of estimated tax. For purposes of determining an amount equal to the tax computed at the rates applicable to the taxable year, but otherwise on the basis of the facts shown on the return for, and the law applicable to the preceding taxable year (see Section 220.34(2)(d)1., F.S.), the "facts shown on the return" are the facts shown on the Florida consolidated tax return for the preceding year.

(b)1. If, after filing Florida consolidated tax returns, the affiliated group is granted permission to file separate Florida tax returns under Section 220.131, F.S., are filed by the members for a taxable year the amount of any estimated tax payments made with respect to a consolidated declaration of estimated tax for such year will shall be credited against the separate tax liabilities of the members in the any manner designated on a statement from by the common parent which is satisfactory to the Executive Director or the Executive Director's designee. This A statement must shall be attached to the Florida corporate income/franchise tax returns of each member of the affiliated group, consolidated declaration of estimated tax setting forth the name, address, and federal employee identification number of each member, and the amount of estimated tax payment that will be allocated to each member.

2. Each member of the group is entitled to a separate \$2,500 estimated tax threshold for purposes of determining requirements for making a declaration of estimated tax under Section 220.24(1), F.S., for such year. For purposes of Section 220.34(2)(b)2., F.S., the "amount, if any, of the installment paid" by any member is an amount apportioned to such member in any manner designated by the common parent. The exception provided by Section 220.34(2)(d)1., F.S., will not apply to an affiliated group filing separate Florida tax returns in a year immediately following a year in which a Florida consolidated tax return was filed.

(c) If a group is required to file a consolidated declaration of estimated tax for the taxable year, then:

1. If such group files a consolidated return for the taxable year, it shall be limited to a single \$2,500 estimated tax threshold for the purposes of determining requirements for filing a declaration of estimated tax. For purposes of determining an amount equal to the tax computed at the rates applicable to the taxable year, but otherwise on the basis of the facts shown on the return for, and the law applicable to the preceding taxable year (for Section 220.34(2)(d)1., F.S.), the "facts shown on the return" shall be the facts shown on the consolidated return for the preceding year.

2. If such group does not file a consolidated return for the taxable year, each member of the group shall be entitled to a separate \$2,500 estimated tax threshold for purposes of determining requirements for making a declaration of estimated tax under Section 220.24(1), F.S., for such year. For purposes of Section 220.34(2)(b)2., F.S., the "amount, if any, of the installment paid" by any member shall be an amount apportioned to such member in any manner designated by the common parent. The exception provided by Section 220.34(2)(d)1., F.S., will not apply to a group filing separate returns in a year immediately following a year in which a consolidated return was filed.

(12) Short taxable years.

(a) No change.

(b)1. In the case of a corporation that is required to file a declaration of estimated tax for a short taxable year, the corporation must shall file the declaration of estimated tax and make payments of estimated tax in accordance with the time periods prescribed in subsections (5) and (6) of this rule.

2. However, the declaration must shall be filed on or before the first day of the next taxable year if the taxpayer can reasonably expect to owe more than \$2,500 in estimated tax before the first day of such last month and the date specified in subsections (5) and (6) as applicable is not within the short taxable year.

3. Any estimated tax payable in installments which is not paid before the first day of the next taxable year, whether or not the date otherwise specified in Section 220.33, F.S., for payment has arrived, must shall be paid on the first day of the first month succeeding the last month of the short taxable year.

(c) The application of the provisions of paragraphs (a) and (b) is may be illustrated by the following examples:

1. Example (1): A taxpayer filing on a calendar year basis that changes to a fiscal year beginning September 1, 2017 1993, will have a short taxable year beginning January 1, 2017 1993 and ending August 31, 2017 1993. If the corporation can reasonably expect to owe more than \$2,500 in estimated tax before April 1, 2017 1993, the first day of the fourth 4th month of the taxable year, the declaration of estimated tax must be filed on or before June May 1, 2017 1993 (the first day of the sixth 6th 5th month).

2. Example (2): If, in the first example, the taxpayer could not reasonably expect to owe more than \$2,500 in estimated tax until July 1, ~~2017~~ ~~1993~~, then the requirements of Section 220.24, F.S., were met before the first day of the last month of the short taxable year, and a declaration of estimated tax is required to be filed ~~on or~~ before September 1, ~~2017~~ ~~1993~~, for the short taxable year. However, if the taxpayer does not reasonably expect to owe more than \$2,500 in tax until August 1, ~~2017~~ ~~1993~~, then the requirements of Section 220.24, F.S., were not met before the first day of the last month of the short taxable year, and no declaration of estimated tax is required to be filed for the short taxable year.

3. Example (3): The taxable year for a corporation that has elected to be a calendar year taxpayer began June 1, ~~2017~~ ~~1993~~. The taxable year is, therefore, June 1, ~~2017~~ ~~1993~~ through December 31, ~~2017~~ ~~1993~~. The taxpayer can reasonably expect by August 31, ~~2017~~ ~~1993~~ (before the ~~first~~ ~~1st~~ day of the ~~fourth~~ ~~4th~~ month of the taxable year) to owe \$10,000 in tax. The declaration of estimated tax must be filed ~~before by November 1~~ ~~October 1~~ (the ~~first~~ ~~1st~~ day of the ~~sixth~~ ~~6th~~ ~~5th~~ month of the taxable year). Payments of estimated tax would be due ~~October 31, November 30, and December 31~~ ~~October 1, December 1~~ (the ~~1st~~ day of the ~~7th~~ month), and ~~January 1~~ (the ~~1st~~ day of the succeeding taxable year). The taxpayer must pay at least 90 percent of the tax finally determined to be due. The tax finally determined to be due was \$10,000; therefore, the taxpayer must pay at least \$9,000 in estimated tax to avoid being underpaid. The provisions of Section 220.33, F.S., provide for four equal installments if the declaration is required to be filed ~~on or~~ before the ~~first~~ ~~1st~~ day of the ~~sixth~~ ~~6th~~ ~~5th~~ month of the taxable year. The taxpayer will not be underpaid if the payments due ~~October 31 and November 30~~ ~~October 1 and December 1~~ are each at least \$3,000 (one-third of \$9,000). The payment made on ~~December 31~~ ~~January 1~~ must be the remaining balance of \$3,000.

(d)1. In cases where the short taxable year results from a change of annual accounting period, for the purpose of determining whether the anticipated income for a short taxable year will result in an estimated tax liability requiring the filing of a declaration, the estimated tax liability is computed in part by subtracting a prorated exemption from the anticipated income such income shall be placed on an annual basis by multiplying such income by 12 and dividing the result by the number of months in the short period. The prorated exemption is computed by multiplying the exemption allowed under Section 220.14, F.S., by a fraction, the numerator of which is the number of days in the short taxable year, and the denominator of which is 365. If the tax computed on such annual income exceeds \$2,500, the estimated tax shall be the same part of the excess so computed as the number of months in the short period is of 12 months.

2. For example, a taxpayer ~~that~~ ~~which~~ changes from a calendar year basis to a fiscal year basis beginning October 1, ~~2017~~ ~~1988~~, will have a short taxable year beginning January 1, ~~2017~~ ~~1988~~, and ending September 30, ~~2017~~ ~~1988~~. If on or before August 31, ~~2017~~ ~~1988~~, the taxpayer anticipates that it will have income of ~~\$87,750~~ ~~\$54,000~~ for the 9-month taxable year, the estimated tax is computed as follows:

Anticipated	income	for	9
months			\$87,750.00
\$54,000.00			
<u>Less</u>	<u>prorated</u>	<u>exemption</u>	<u>(\$50,000</u>
<u>273/365)</u>			<u>x</u>
			<u>- 37,397.00</u>
<u>Florida net income</u>	<u>Annual income</u>	<u>(54,000</u>	<u>x</u>
<u>12/9)</u>	<u>\$50,353.00</u>	<u>72,000.00</u>	
<u>Tax liability on</u>	<u>\$72,000</u>		
<u>((72,000</u>	<u>5,000)</u>	<u>x</u>	<u>5.5</u>
<u>percent)</u>			<u>3,685.00</u>
Estimated tax for 9-month period			
<u>(\$50,353</u>	<u>x</u>	<u>5.5</u>	<u>percent)</u>
<u>9/12)</u>			<u>(\$3,685</u>
			<u>\$2,769.42</u>
			<u>\$2,763.75</u>

Since the tax liability on the annual income is in excess of \$2,500, a declaration is required to be filed, reporting an estimated tax of ~~\$2,769.42~~ ~~\$2,763.75~~ for the 9-month taxable period. This paragraph does not apply in any case where the short taxable year does not result from a change in the taxpayer's annual accounting period.

(e) If the taxable year for which an underpayment of estimated tax exists is a short taxable year due to a change in annual accounting periods, in determining the tax based on the current year rates but otherwise on the basis of the facts shown on the return for the preceding taxable year and the law applicable to the preceding year for purposes of Section 220.34(2)(d)1., F.S., the tax will be reduced by multiplying it by the number of months in the short taxable year and dividing the resulting amount by 12. The application of the exception provided in Section 220.34(2)(d)2., F.S., shall be determined as if the estimated tax were 90 percent of the tax finally due for the short taxable year.

(f) Where a declaration of estimated tax has been filed for a short taxable year, an amended declaration may be filed during any interval between installment dates. ~~The~~ ~~However,~~ ~~no~~ ~~amended~~ ~~declaration~~ ~~for~~ ~~a~~ ~~short~~ ~~taxable~~ ~~year~~ ~~may~~ ~~not~~ ~~be~~ ~~filed~~ ~~until~~ ~~after~~ ~~the~~ ~~installment~~ ~~date~~ ~~on~~ ~~or~~ ~~before~~ ~~which~~ ~~the~~ ~~original~~ ~~declaration~~ ~~is~~ ~~was~~ ~~filed~~ ~~and~~ ~~only~~ ~~one~~ ~~amended~~ ~~declaration~~ ~~may~~ ~~be~~ ~~filed~~ ~~during~~ ~~each~~ ~~interval~~ ~~between~~ ~~installment~~ ~~dates~~. For purposes of this paragraph, the term "installment date" includes the ~~last~~ ~~first~~ day of the ~~next~~ taxable year if such ~~last~~ ~~first~~ day does not fall on a prescribed installment date.

(13) Miscellaneous provisions.

(a) No change.

(b) A taxpayer may use the prior year exception, even if the corporation had a net operating loss the prior year, only when provided the prior year was a full 12-month months tax year.

(c) When an “S” Corporation changes its status to a “C” Corporation, the corporation must make it is responsible for filing estimated tax payments in the year it converts when if its tax liability can be expected to exceed \$2,500. An “S” Corporation that becomes a “C” Corporation cannot use a prior year exception. The That is, the corporation cannot use the tax paid to Florida as an “S” Corporation to relieve it from filing estimated tax payments. However, a corporation that has converted from “S” to “C” status will be allowed to base estimates on the prior year’s income and the tax computed on such income as if it were a “C” Corporation in the prior year.

(d) No change.

Rulemaking Authority 213.06(1), 220.24, 220.34(2)(f), 220.34(3), 220.51, 1002.395(13) FS. Law Implemented 213.21, 220.131, 220.24, 220.241, 220.33, 220.34, 1002.395 FS. History—New 10-20-72, Amended 10-20-73, 7-27-80, 12-18-83, Formerly 12C-1.34, Amended 12-21-88, 4-8-92, 5-17-94, 3-18-96, 3-13-00, 9-28-04, 7-28-15,_____.

12C-1.051 Forms.

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

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s Internet site at www.myflorida.com/dor/forms; or, 2) calling the Department at 1(800) 352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m. (Eastern Time); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).

Form Number	Title	Effective Date
(2) No change.		
(3)(a) No change.		
(b) F-1065N	Instructions for Preparing Form F-1065 Florida Partnership Information Return (R. <u>01/1704/46</u>) (http://www.flrules.org/Gateway/refere nce.asp?No=Ref-06342)	<u>01/1704/46</u>
(4) F-1120A	Florida Corporate Short Form Income Tax Return (R <u>01/1704/46</u>) (http://www.flrules.org/Gateway/refere nce.asp?No=Ref-06343)	<u>01/1704/46</u>
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return (R. <u>01/1704/46</u>) (http://www.flrules.org/Gateway/refere nce.asp?No=Ref-06344)	<u>01/1704/46</u>

(b) F-1120N	F-1120 Instructions – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2015 (R. <u>01/1704/46</u>) (http://www.flrules.org/Gateway/refere nce.asp?No=Ref-06345)	<u>01/1704/46</u>
(6) F-1120ES	Declaration/Installment of Florida Estimated Income/Franchise Tax (R. <u>01/1704/45</u>) (http://www.flrules.org/Gateway/refere nce.asp?No=Ref-04881)	<u>01/1704/45</u>
(7) through (12) No change.		
(13) F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax (R. <u>01/1704/45</u>) (http://www.flrules.org/Gateway/refere nce.asp?No=Ref-04884)	<u>01/1704/45</u>
(14) F-7004	Florida Tentative Income/Franchise Tax Return and Application for Extension of Time to File Return (R. <u>01/1704/45</u>) (http://www.flrules.org/Gateway/refere nce.asp?No=Ref-04885)	<u>01/1704/45</u>

Rulemaking Authority 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.51, 1002.395(13) FS. Law Implemented 119.071(5), 212.08(5)(p), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.192, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS. History—New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Kimberly Berg

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 25, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 7, 2016

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-1.002 Licensing and Inspection Requirements

PURPOSE AND EFFECT: To assign the risk level of one to the culinary education programs.

SUMMARY: The proposed rule will assign risk level of one to the culinary education programs.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: the economic review conducted by the agency.

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: 509.032, 509.241, 509.2112 FS

LAW IMPLEMENTED: 213.0535, 509.032, 509.221, 509.241, 509.242, 509.251, 559.79, 509.2112 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Cindy Ross, Division of Hotels and Restaurants, Department of Business and Professional Regulation, 2601 Blair Stone Road, Tallahassee, Florida 32399; 850-488-1133; dhr.rules@myfloridalicense.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

61C-1.002 Licensing and Inspection Requirements

(1) through (7) No change.

(8) General Inspection Requirements.

(a)through (c) No change.

(d) Inspection Frequency. The division shall annually inspect each licensed public lodging and food service establishment as described herein and at such times as the division determines necessary to ensure the public’s health, safety and welfare. The annual inspection cycle shall begin July 1 and end June 30 the following year.

1. Public lodging establishments shall be inspected as prescribed by Section 509.032(2)(a), F.S.

2. Public food service establishments.

a. The minimum number of annual inspections required for each public food service establishment shall be based upon the risk presented by the establishment’s type of food and food preparation processes, type of service, and compliance history.

An establishment’s initial classification shall be assigned upon annual inspection or upon application for a license and verified at the licensing inspection, as applicable. Public food service establishments shall be classified and inspected according to the following risk-based inspection frequency schedule.

Classification	Public Food Service Establishment Classification Guidelines	Minimum Annual Inspections
Level 1	Establishments licensed as <u>culinary education programs</u> , annual temporary public food service establishments, or vending machines; or Establishments that: Do not cook raw animal food; or Cook raw animal food, but do not cool any cooked or heated foods.	1
Level 2	Establishments that: Cook raw animal food and cool any cooked or heated foods; or Conduct a special process as described in 3-502.11 or 3-502.12, Food Code, as adopted by reference in Rule 61C-1.001, F.A.C.; or Serve a raw or undercooked animal food that requires a consumer advisory under 3-603.11, Food Code, as adopted by reference in Rule 61C-1.001, F.A.C. or Rule 61C-4.010, F.A.C.	2
Level 3	Establishments with a history of non-compliance resulting in three or more disciplinary Final Orders filed with the Agency Clerk within the previous two annual inspection cycles; or Establishments that serve a highly susceptible population as defined in the Food Code, as adopted by reference in Rule 61C-1.001, F.A.C.	3
Level 4	Establishments with a confirmed foodborne illness	4

	within the previous calendar year as reported by the Florida Department of Health.	
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b. The division shall reassess each establishment’s inspection frequency classification and reclassify each establishment as necessary.

3. Establishments initially licensed between January 1 and June 30 will receive a prorated number of annual inspections, including the opening inspection, during the first annual inspection cycle.

(9) Obtaining forms. All forms incorporated in this section are available from the Division of Hotels and Restaurants internet website www.MyFloridaLicense.com/dbpr/hr; by e-mail request submitted at www.MyFloridaLicense.com/contactus; by phone request to the department at (850)487-1395; or upon written request to the Division of Hotels and Restaurants, Department of Business and Professional Regulation, 2601 Blair Stone Rd. 1940 North Monroe Street, Tallahassee, Florida 32399-1011.

Rulemaking Authority 509.032, 509.241, 509.2112 FS. Law Implemented 213.0535, 509.032, 509.221, 509.241, 509.242, 509.251, 559.79, 509.2112 FS. History—Amended 1-20-63, 9-19-63, 5-20-64, 2-23-66, 8-9-68, Revised 2-4-71, Amended 10-18-71, Repromulgated 12-18-74, Amended 9-1-83, 10-1-83, Formerly 7C-1.02, Amended 1-30-90, 12-31-90, 2-27-92, 6-15-92, Formerly 7C-1.002, Amended 3-31-94, 3-15-95, 10-9-95, 9-25-96, 5-11-98, 9-9-03, 1-1-13, 7-4-13, 7-1-14, 11-20-14, 12-28-15, 2-24-16, 7-11-16,

NAME OF PERSON ORIGINATING PROPOSED RULE: Rick Akin, Director, Division of Hotels and Restaurants, Department of Business and Professional Regulation.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Ken Lawson, Secretary, Department of Business and Professional Regulation.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 18, 2016

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 28, 2016

DEPARTMENT OF FINANCIAL SERVICES

FSC - Financial Institution Regulation

RULE NOS.: RULE TITLES:

69U-110.045 Reports to OFR

69U-110.053 Credit Union Assessments

PURPOSE AND EFFECT: To clarify and define the terms Call Report and Credit Union Profile report in Rule 69U-110.045, F.A.C., and to update requirements for the timing and electronic filing of such reports as required by the National Credit Union Administration (NCUA) under federal law. To conform Rule 69U-110.053, F.A.C., to the 2015 amendments to Section 655.047, F.S., regarding the filing and

deadline requirements for state credit unions to submit semiannual assessment payments by mail and by electronic means.

SUMMARY: The proposed amendment to Rule 69U-110.045, F.A.C., updates and clarifies the definition and electronic filing of the quarterly report of condition each credit union must file pursuant to 12 C.F.R. § 741.6. The proposed rule amendment further updates the filing deadlines for consistency with NCUA requirements. These rule changes incorporate and supersede the provisions in the OFR’s Order of General Application on this subject issued on June 17, 2016. (In Re: Deadline for Florida State-Chartered Credit Unions to File Quarterly Reports of Financial Condition, OFR Admin. Proceeding Docket No.: 66816-FI). The proposed amendment to Rule 69U-110.053, F.S., will conform the rule to Section 655.047, F.S., as amended in 2015, to authorize electronic payment of the semiannual assessment, while still allowing for payment sent by mail. The proposed amendment will further conform the rule to Section 655.047, F.S., as amended, regarding the deadlines to submit semiannual assessment payments by mail and by electronic means. Semiannual assessment payments sent by mail must be “received” by the OFR, rather than postmarked, by the deadline. Electronic payments must be transmitted to the OFR by the deadline.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: The proposed rules do not impose new or additional requirements, costs, or expenditure of time. The proposed rules conform the rules to statutory requirements in relation to the manner and timing of the submission of semiannual assessment payments in accordance with 2015 legislation, and update the reporting rule for consistency with federal requirements regarding electronic filing and deadlines.

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: 655.012(2), 657.053 FS.

LAW IMPLEMENTED: 655.045, 655.047, 657.053 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Leslie E. Bryson, Senior Attorney, Division of Financial Institutions, (850)410-9543, leslie.bryson@flofr.com

THE FULL TEXT OF THE PROPOSED RULE IS:

69U-110.045 Reports to OFR.

~~As used in this rule chapter, "NCUA 5300" means the quarterly Call Report prepared and filed with the National Credit Union Administration (NCUA) as required by 12 C.F.R. § 741.6. Each credit union shall electronically file prepare and submit an accurate and complete NCUA 5300 for OFR validation by submitting the report through the NCUA system on a quarterly basis. quarterly report of financial condition to the OFR. The NCUA 5300 reports shall reflect the credit union's condition as of the close of business on March 31, June 30, September 30, and December 31. Each credit union shall file its quarterly NCUA 5300 in accordance with the deadline established pursuant to 12 C.F.R. § 741.6 and the OFR shall not levy an administrative fine under Section 655.045(2)(a) or (b), F.S., unless the NCUA 5300 is filed after such deadline. report electronically with the OFR and National Credit Union Administration (NCUA). Each The credit union shall also electronically file provide the credit union profile report ("Credit Union Profile") as required by 12 C.F.R. § 741.6 in order to maintain insurance of accounts by the National Credit Union Share Insurance Fund, as provided in NCUA Rule 741.6 (codified at 12 C.F.R. § 741.6 (2006)), which is hereby incorporated by reference. Such reports shall be due no later than April 22, July 22, October 22, and January 22, respectively, of each year. If any due date falls on a weekend or holiday, a quarterly report is timely filed if it is electronically transmitted no later than the next business day.~~

Rulemaking Authority 655.012(2) FS. Law Implemented 655.045 FS. History—New 10-31-81, Formerly 3C-30.31, 3C-30.031, Amended 10-8-95, 3-20-02, Formerly 3C-110.045, Amended 3-6-07, - - -.

69U-110.053 Credit Union Assessments.

(1) Each state credit union shall pay to OFR a semiannual assessment computed on total assets as shown on the ~~Quarterly Call Report NCUA 5300 (NCUA 5300)~~ of the credit union as of the last business day in June and the last business day in December of each year. In the event that a NCUA 5300 is amended, and such amendment results in a change in consolidated total assets, the semiannual assessment shall be computed on the adjusted total assets reported in the amended NCUA 5300 only if such amended report is filed postmarked

no later than July 31 ~~and~~ ~~or~~ January 31 of the current assessment period. No adjustment will be made for amended reports ~~filed postmarked~~ after this date.

(2) No change.

(3) Payment of the A semiannual semi-annual assessment, if mailed, must be received by the OFR no later than is "timely filed" if it is postmarked on or before January 31 and or July 31 of each year. The timeliness of the payment is determined by the date the OFR receives the payment rather than the date of the mailing postmark. If either date falls on a weekend or holiday, a semi-annual assessment is timely filed if it is postmarked on the next business day. Payment of the semiannual assessment, if made via wire transfer or an automated clearinghouse (ACH), must be transmitted (and reflect a transmittal date of) no later than January 31 and July 31 of each year in order to be timely.

(4) The OFR may shall levy a late payment penalty of up to \$100.00 per day or part thereof for each day that a semiannual assessment payment is past due, unless it the late payment penalty is excused for good cause, including isolated clerical and other minor errors. For intentional late payment filing of a semiannual assessment, the OFR shall levy an administrative fine a late payment penalty of up to \$1,000.00 per day for each day that a semiannual assessment payment is past due.

Rulemaking Authority 655.012(2)(3), 657.053 FS. Law Implemented 655.047(2), 657.053 FS. History—New 8-18-96, Amended 3-11-02, Formerly 3C-110.053, Amended - - -.

NAME OF PERSON ORIGINATING PROPOSED RULE: Marty Stubblefield, Director, Division of Financial Institutions
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Financial Services Commission
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 25, 2016
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 27, 2016

DEPARTMENT OF FINANCIAL SERVICES

FSC - Financial Institution Regulation

RULE NOS.: 69U-120.0451
 RULE TITLES: Financial Reports
 69U-120.730 Bank and Trust Company Assessments
 PURPOSE AND EFFECT: To incorporate by reference the financial reporting form for trust companies; to update and clarify the definition of call reports for banks, associations, and trust companies; to clarify the filing and deadline requirements for call reports; to conform the assessments rule to the 2015 amendments to Section 655.047, F.S., regarding the filing and deadline requirements for submitting semiannual assessments by mail and by electronic means; and to correct certain dollar amounts in the assessments schedule.

SUMMARY: Rule 69U-120.0451, F.A.C., will be amended to create a definition for “Call Report” for state banks and state associations that cites the specific provisions of federal law governing call reports and filing with the Federal Financial Institutions Examination Council (FFIEC). For state trust companies, the amended rule defines “Call Report” as Form OFR-U-130A, “Consolidated Financial Reports for Non-Deposit Trust Companies,” (rev. ___/2017). The amendment updates the footer on the form and incorporates the form by reference with a link. Rule 69U-120.730, F.A.C., is updated to conform to legislative amendments to Section 655.047, F.S., passed in 2015. The statute was amended to authorize electronic payment of semiannual assessments, while still allowing for payment sent by mail. The statute was further amended to provide that payments sent by mail must be “received by the OFR,” rather than postmarked, on or before January 31 and July 31 of each year. Electronic payments must be transmitted on or before January 31 and July 31 of each year. The proposed rules will conform to these changes. For consistency with the good cause language in Rule Subsection 69U-120.0451(4), F.A.C., the proposed rule adds the phrase “such as isolated clerical and other minor errors or omissions” to Rule Subsection 69U-120.730(5), F.A.C. The proposed rule updates the legal citations to rulemaking authority, and replaces the general term “Consolidated Report of Condition” with a reference to the definition in Rule 69U-120.0451, F.A.C. The rule amendment also corrects certain dollar amounts in the assessments schedule.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: The proposed amendments conform the rules to statutory requirements in relation to the manner and timing of the submission of semiannual assessment payments in accordance with 2015 legislation. The amendments update and clarify the rules and do not impose new or additional requirements, costs, or expenditure of time not already required by statute or existing rule.

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: 655.012(2), 655.045(2), 658.73(5) FS.

LAW IMPLEMENTED: 655.045(2), 655.047, 658.73(1) FS.
IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Leslie E. Bryson, Senior Attorney, Division of Financial Institutions, (850)410-9543, leslie.bryson@flofr.com

THE FULL TEXT OF THE PROPOSED RULE IS:

69U-120.0451 Financial Reports.

(1) Definitions. As used in this ~~rule section~~, the following definitions shall apply:

(a) “Annually” means as of December 31 of each calendar year.

(b) “Appropriate federal regulatory agency” means the Federal Deposit Insurance Corporation in the case of a state association or a state, non-member commercial bank, and the Federal Reserve Bank in the case of a state, member commercial bank, ~~and the Office of Thrift Supervision in the case of a state chartered association.~~

(c) “Call Report” means, in the case of a state bank or state association, the quarterly bank Consolidated Reports of Condition and Income filed with the Federal Financial Institutions Examination Council (FFIEC) as required by 12 U.S.C. §§ 324 and 1817. If in reference to a state trust company, “Call Report” means Form OFR-U-130A, “Consolidated Financial Reports for Non-Deposit Trust Companies,” (rev. ___/2017), and incorporated by reference in subsection (3) of this rule.

(d)(e) “Quarterly” means as of March 31, June 30, September 30, and December 31 of each calendar year.

(d) “Timely filed” means ~~that the report is postmarked by the last day of the month following the close of the appropriate calendar quarter. If the last day of a month following the close of the appropriate calendar quarter is on a weekend or holiday, such reports are timely filed if they are postmarked the next business day.~~

(2) Each state ~~chartered commercial bank and state association shall is required to~~ timely file an accurate and complete Call Report electronically with the FFIEC on a quarterly basis. submit a Consolidated Report of Condition and Consolidated Report of Income to OFR quarterly. Such reports must be timely filed.

(3) ~~To satisfy the requirement of subsection (2) above, a state chartered commercial bank or association may timely file an electronic copy of such report with the appropriate federal regulatory agency.~~

~~(3)(4)~~ Each state ~~chartered~~ trust company ~~shall is required~~ to timely file its Call Report with OFR on a quarterly basis using Form OFR-U-130-A, "Consolidated Financial Reports for Non-Deposit Trust Companies," (rev. /2017) (effective 1-31-96), which is hereby incorporated by reference, and available at https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX with OFR quarterly. Each state ~~chartered~~ trust company shall also timely file FFIEC Form 001, Annual Report of Trust Assets (effective 1-31-96), which is hereby incorporated by reference, with OFR annually. If mailed, the report is timely filed if it is received by OFR on or before the last day of the month following the close of the appropriate calendar quarter. The timeliness of the filing is determined by the date OFR receives the report rather than the date of the mailing postmark. A report filed electronically is timely filed upon OFR's electronic receipt of the report on or before the last day of the month following the close of the appropriate calendar quarter. In any case in which the last day of a month following the close of the appropriate calendar quarter falls on a weekend or holiday, the report is timely filed if it is received (whether by mail or electronic means) by OFR on or before the next business day.

~~(4)(5)~~ OFR shall levy a late payment penalty of \$100.00 per day for each day that a required financial report is past due, unless the late payment penalty is excused for good cause such as incidental and isolated clerical errors or omissions. For intentional late filing of a financial report, OFR shall levy a late payment penalty of \$1,000.00 per day for each day that a financial report is past due. All late payment penalties shall be received postmarked by OFR within 30 days after receipt of a notice from OFR.

Rulemaking Authority 655.012(2)(~~3~~), 655.045(2)(~~a~~) FS. Law Implemented 655.045(2) FS. History—New 1-31-96, Amended 4-8-98, Formerly 3C-120.0451, Amended - - .

69U-120.730 Bank and Trust Company Assessments.

(1) Each state ~~commercial bank and state trust company~~ shall pay to OFR a semiannual fee of \$1,000, plus a semiannual assessment ~~based computed~~ on total consolidated assets as shown on the state bank's Call Report, as that term is defined in Rule 69U-120.0451, Consolidated Report of Condition of the bank or trust company as of the last business day in June and the last business day in December of each year. In the event that a state bank amends its Call Report, Consolidated Report of Condition is amended, and such amendment results in a change in total consolidated total assets, the semiannual assessment shall be based computed on the adjusted total consolidated assets reported in the amended Call Report Consolidated Report of Condition only if such report is filed postmarked on or before no later than July 31 or

January 31 of the current assessment period. No adjustment will be made for amended reports filed postmarked after this date.

(2) Each state trust company shall pay to OFR a semiannual fee of \$1,000, plus a semiannual assessment based on total corporate assets as reported in the state trust company's Call Report on Form OFR-U-130A, which form is incorporated by reference in Rule 69U-120.0451, as of the last business day in June and the last business day in December of each year. In the event that a state trust company amends its Call Report, and such amendment results in a change in total corporate assets, the semiannual assessment shall be based on the adjusted total corporate assets reported in the amended Call Report only if such amended report is filed on or before July 31 or January 31 of the current assessment period. No adjustment will be made for amended reports filed after this date.

~~(3)(2)~~ ~~In addition to~~ The semiannual assessment fee in subsections subsections (1), and (2) commercial banks and state trust companies shall pay to OFR a semiannual assessment which shall be computed on the following schedule:

Assets (in thousands)	Base	Plus	of Assets Over (in thousands)
0	0	0.1200	0
50,000	6,000	0.1050	50,000
100,000	11,250	0.0850	100,000
500,000	45,250	0.0800	500,000
750,000	65,250	0.0550	750,000
1,000,000	79,000	0.0500	1,000,000
1,500,000	104,000	0.0450	1,500,000
2,000,000	126,500	0.0400	2,000,000
2,00,000	126,500		

~~(4)(3)~~ Payment of the semiannual assessment, if mailed, must be received by the OFR on or before January 31 and July 31 of each year. The timeliness of the payment is determined by the date the OFR receives the payment, rather than the date of the mailing postmark. Payment of the semiannual assessment, if made via wire transfer or an automated clearinghouse (ACH), must be transmitted (and reflect a transmittal date of) on or before January 31 and July 31 of each year.

~~(5)(4)~~ OFR ~~may shall~~ levy a late payment penalty of up to \$100.00 per day or part thereof for each day that a semiannual assessment payment is past due, unless it the late payment penalty is excused for good cause such as isolated clerical and other minor errors or omissions. For intentional late payment filing of a semiannual assessment, OFR shall levy an a administrative fine late payment penalty of up to \$1,000.00 per day for each day that a semiannual assessment is past due.

Rulemaking Authority 655.012(2)(~~3~~), 658.73(1) FS. Law Implemented 655.047(2), 658.73(1)(~~b~~) FS. History—New 7-21-81, Amended 6-30-85, Formerly 3C-11.24, 3C-11.024, Amended 12-9-92, 8-9-93, 2-17-97, Formerly 3C-120.730, Amended - - .

NAME OF PERSON ORIGINATING PROPOSED RULE:
Marty Stubblefield, Director, Division of Financial Institutions
NAME OF AGENCY HEAD WHO APPROVED THE
PROPOSED RULE: Financial Services Commission
DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: October 25, 2016
DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: September 23, 2016

DEPARTMENT OF FINANCIAL SERVICES

FSC - Financial Institution Regulation

RULE NOS.: RULE TITLES:
69U-162.003 Application for License as a Licensed
 Family Trust Company
69U-162.004 Application to Register as a Family Trust
 Company
69U-162.005 Application to Register as a Foreign
 Licensed Family Trust Company
69U-162.006 Annual Renewal
69U-162.007 Records
69U-162.011 Discontinuing Business

PURPOSE AND EFFECT: To conform the rules and incorporated forms to the amendments to Chapter 662, F.S., as enacted in Chapter 2016-35, Laws of Florida; to clarify and streamline portions of the application and renewal forms; and to make grammatical, formatting, and other minor changes.

SUMMARY: In 2016, the legislature amended various sections in Chapter 662, F.S., which governs registered family trust companies, licensed family trust companies, and foreign licensed family trust companies. The proposed rules amend the affected portions of the rules and forms for these entities. The rules and application forms for licensed family trust companies and registered family trust companies are amended to include “certificate of incorporation,” “certificate of formation” and “certificate of organization” as equivalent terms for articles of incorporation and articles of organization. The proposed rules add the citations required by Subsections 662.122(1) and (2), F.S., as amended, to the verification portion of the forms for registered family trust companies and foreign licensed family trust companies. The proposed rules amend the foreign licensed family trust company application form to clarify the proof the company must provide in showing compliance with the laws of its principal jurisdiction. The proposed rules implement amended Subsection 662.128(1), F.S., by changing the deadline for filing the annual renewal application from 30 to 45 days after the end of each calendar year. The application forms for all three types of family trust companies are amended to clarify that the required deposit account must be with a national or state institution with an office or branch in Florida. The foreign licensed family trust company application form is amended to require the company to state whether it is owned by, or a subsidiary

of, a corporation, limited liability company, or other business entity that is organized in or licensed by any foreign country as defined in Subsection 663.01(3), 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: The proposed rules conform the rules and forms to the amendments to Chapter 662, F.S., as enacted in Chapter 2016-35, Laws of Florida. The proposed rules do not add any fees or any new or additional requirements not already imposed by statute. The proposed rules will not result in any additional costs or expenditure of time as the changes simply conform the rules to the revised statutory language and clarify and streamline portions of the application and renewal forms.

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: 655.012(2), 662.140 FS.

LAW IMPLEMENTED: 662.121, 662.1215, 662.122, 662.1225, 662.123, 662.125, 662.128 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Leslie E. Bryson, Senior Attorney, Division of Financial Institutions, (850)410-9543, leslie.bryson@flofr.com

THE FULL TEXT OF THE PROPOSED RULE IS:

69U-162.003 Application for License as a Licensed Family Trust Company.

(1) An applicant seeking to operate in this state as a licensed family trust company under Section 662.121, F.S., must file a completed application on Form OFR-162-01, “Application for License as a Licensed Family Trust Company,” revised /2017, effective ~~11/2015~~, herein incorporated by reference and available at <https://www.flrules.org/Gateway/reference.asp?No=Ref-#####06068>, accompanied by a nonrefundable \$10,000

application fee for deposit into the Financial Institutions' Regulatory Trust Fund.

(2) The application must contain all information requested by the form, along with the following exhibits to the form:

(a) Exhibit A Proposed Articles of Incorporation (or Articles of Organization, Certificate of Incorporation, Certificate of Formation, or Certificate of Organization pursuant to Section 662.123, F.S.) ~~or Organization;~~

(b) through (f) No change.

(g) Exhibit G Detailed Description of Services ~~To Be~~ Provided;

(h) through (i) No change.

(j) Exhibit J Current or Former Employees to Whom Services Will ~~Be~~ Provided;

(k) through (q) No change.

(3) through (4) No change.

Rulemaking Authority 662.140 FS. Law Implemented 662.111(10), (11), (12)(d), 662.121(1)-(11), 662.1215(1)-(4), 662.1225(1), 662.123, 662.124, 662.125(1), (2), 662.126(1), (2), (3), (4), 662.127, 662.130(1)(c), (e), 662.132, 662.134 FS. History—New 11-19-15, Amended - - -.

69U-162.004 Application to Register as a Family Trust Company.

(1) A family trust company seeking to register under Section 662.122(1), F.S., must file a completed registration application on Form OFR-162-02, "Application to Register as a Family Trust Company," revised 2017, effective 11/2015, herein incorporated by reference and available at <https://www.flrules.org/Gateway/reference.asp?No=Ref-#####06056>, accompanied by a nonrefundable \$5,000 application fee for deposit into the Financial Institutions' Regulatory Trust Fund.

(2) The application must contain all information required by the form and the following exhibits:

(a) No change.

(b) Exhibit B Current or Former Employees to Whom Services ~~Will Be~~ Provided;

(c) No change.

(d) Exhibit D Articles of Incorporation (or Articles of Organization, Certificate of Incorporation, Certificate of Formation, or Certificate of Organization pursuant to Section 662.123, F.S.) ~~or Organization;~~

(e) through (h) No change.

(3) through (4) No change.

Rulemaking Authority 662.140 FS. Law Implemented 662.111(2), (8), (9), (10), (11), (12), 662.112, 662.120(1), 662.122(1), (3), (4), (5), 662.1225(1), 662.123(1), (2), 662.124, 662.125(1), (2), 662.132 FS. History—New 11-19-15, Amended - - -.

69U-162.005 Application to Register as a Foreign Licensed Family Trust Company.

(1) An applicant seeking to operate in this state as a foreign licensed family trust company under Section 662.122(2), F.S., must file a completed registration application on Form OFR-162-03, "Application to Register as a Foreign Licensed Family Trust Company," revised 2017, effective 11/2015, herein incorporated by reference and available at <https://www.flrules.org/Gateway/reference.asp?No=Ref-#####06057>, accompanied by a nonrefundable \$5,000 application fee for deposit into the Financial Institutions' Regulatory Trust Fund.

(2) through (3) No change.

Rulemaking Authority 662.140 FS. Law Implemented 662.111(15), 662.122(2), (3), (4), (5), 662.1225(2) FS. History—New 11-19-15, Amended - - -.

69U-162.006 Annual Renewal.

(1) Within 45 ~~30~~ days after the end of each calendar year, annual renewal applications for family trust companies, licensed family trust companies, and foreign licensed family trust companies must be filed with the Office on Form OFR-162-04, "Annual Renewal Application," revised 2017, effective 11/2015, herein incorporated by reference and available at

<https://www.flrules.org/Gateway/reference.asp?No=Ref-#####06058>.

(2) through (3) No change.

Rulemaking Authority 662.140 FS. Law Implemented 662.124, 662.125, 662.126, 662.127, 662.128, 662.132 FS. History—New 11-19-15, Amended - - -.

69U-162.007 Records.

(1) No change.

(2) The records and accounts maintained shall include the following:

(a) through (j) No change.

(k) The articles of incorporation (or articles of organization, certificate of incorporation, certificate of formation, or certificate of organization pursuant to Section 662.123, F.S.), ~~or articles of organization,~~ including all amendments and restatements;

(l) through (x) No change.

(3) through (4) No change.

Rulemaking Authority 662.140 FS. Law Implemented 662.1225, 662.123, 662.124, 662.125(1), (2), 662.126, 662.127, 662.130, 662.131, 662.134, 662.141(3), (4), 662.142, 662.143, 662.145, 662.147(1) FS. History—New 11-19-15, Amended - - -.

69U-162.011 Discontinuing Business.

(1) No change.

(2) The proposed plan for discontinuing business must include:

(a) through (c) No change.

(d) Any other information related to the resolution of outstanding matters and discontinuance of business and discharge of fiduciary duties, including any related proposed amendments to the company’s articles of incorporation (or articles of organization, certificate of incorporation, certificate of formation, or certificate of organization pursuant to Section 662.123, F.S.) or organization or and any articles or certificate of dissolution or equivalent document.

(3) No change.

Rulemaking Authority 662.140 FS. Law Implemented 662.123, 662.129 FS. History–New 11-19-15, Amended - - .

NAME OF PERSON ORIGINATING PROPOSED RULE: Marty Stubblefield, Director, Division of Financial Institutions
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Financial Services Commission
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 25, 2016
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 20, 2016

Section III

Notice of Changes, Corrections and Withdrawals

NONE

Section IV

Emergency Rules

NONE

Section V

Petitions and Dispositions Regarding Rule Variance or Waiver

WATER MANAGEMENT DISTRICTS
 South Florida Water Management District
 RULE NO.: RULE TITLE:
 40E-6.011 Policy and Purpose
 The South Florida Water Management District (District) hereby gives notice:
 On October 13, 2016, the District’s Governing Board issued SFWMD Order No. 2016-075-DAO-ROW to the City of Sweetwater (Application No. 14-0925-1). The petition for waiver was received by the District on February 5, 2016. Notice of receipt of the petition requesting the waiver was published in the Florida Administrative Weekly, Vol. 42, No. 29, on February 12, 2016. No public comment was received.

This Order provides a waiver of the District’s criteria to allow for the construction of a pedestrian plaza, to be known as “Brothers to the Rescue Memorial Plaza”, consisting of planters/benches, pavers, low level lighting and a bulkhead wall within the north right of way of the C-4 Canal; Section 6/7, Township 54 South, Range 40 East, Miami-Dade County. Specifically, the Order grants a waiver from Rule 40E-6.011(4)&(6), Fla. Admin. Code, and the Basis of Review for Use or Occupancy of the Works or Lands of the District, incorporated by reference in Rules 40E-6.091(1), Fla. Admin. Code, which governs the placement of permanent and semi-permanent above-ground structures within 40 feet of top of canal bank within works or lands of the District. Generally, the Order sets forth the basis of the Governing Board decision to grant the waiver as follows: 1) the proposed facilities will not interfere with the District’s current ability to perform necessary construction, alteration, operation, and routine maintenance activities; and 2) the Order granting a waiver from the subject rule is based upon a substantial hardship.
 A copy of the Order or additional information may be obtained by contacting: Juli Russell at the South Florida Water Management District, 3301 Gun Club Road, MSC 1410, West Palm Beach, FL 33406-4680; telephone: (561)682-6268 or by email at: jurussel@sfwmd.gov.

WATER MANAGEMENT DISTRICTS
 South Florida Water Management District
 RULE NO.: RULE TITLE:
 40E-6.011 Policy and Purpose
 The South Florida Water Management District (District) hereby gives notice:
 On October 13, 2016, the District’s Governing Board issued SFWMD Order No. 2016-076-DAO-ROW to Florida International University (Application No. 16-0627-1). The petition for waiver was received by the District on June 27, 2016. Notice of receipt of the petition requesting the waiver was published in the Florida Administrative Weekly, Vol. 42, No. 126, on June 29, 2016. No public comment was received.
 This Order provides a waiver of the District’s criteria to allow for the construction of a skywalk/cable-stayed free-span pedestrian bridge crossing over the C-4 Canal and S.W. 8th Street with an associated bulkhead wall, stair/elevator tower and sand-cement rip rap; Section 6/7, Township 54 South, Range 40 East, Miami-Dade County. Specifically, the Order grants a waiver from Rule 40E-6.011(4)&(6), Fla. Admin. Code, and the Basis of Review for Use or Occupancy of the Works or Lands of the District, incorporated by reference in Rules 40E-6.091(1), Fla. Admin. Code, which governs the placement of permanent and semi-permanent above-ground structures within 40 feet of top of canal bank within works or lands of the District. Generally, the Order sets forth the basis

of the Governing Board decision to grant the waiver as follows: 1) the proposed facilities will not interfere with the District's current ability to perform necessary construction, alteration, operation, and routine maintenance activities; and 2) the Order granting a waiver from the subject rule is based upon a substantial hardship.

A copy of the Order or additional information may be obtained by contacting: Juli Russell at the South Florida Water Management District, 3301 Gun Club Road, MSC 1410, West Palm Beach, FL 33406-4680; telephone: (561)682-6268 or by email at: jurussel@sfwmd.gov.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-1.004 General Sanitation and Safety Requirements
 NOTICE IS HEREBY GIVEN that on October 25, 2016, the Florida Department of Business and Professional Regulation, Division of Hotels and Restaurant, received a petition for an Emergency Variance for paragraph 61C-1.004(1)(a), Florida Administrative Code, Paragraph 5-202.11(A), 2009 FDA Food Code, Paragraph 4-301.12(A), 2009 FDA Food Code, subsection 61C-4.010(5), Florida Administrative Code, Subparagraph 3-305.11(A)(2), 2009 FDA Food Code, and subsection 61C-4.010(1), Florida Administrative Code, from Dumpling House located in Orlando. The above referenced F.A.C. addresses the requirement that each establishment have an approved plumbing system installed to transport potable water and wastewater; that dishwashing facilities for manually washing, rinsing and sanitizing equipment and utensils are provided, and that each establishment have areas for food storage. They are requesting to utilize holding tanks to provide potable water and to collect wastewater at the handwash sink and to share the dishwashing and food storage areas with another food service establishment under a different ownership and on the same premise.

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

A copy of the Petition for Variance or Waiver may be obtained by contacting: Daisy.Aleman@myfloridalicense.com, Division of Hotels and Restaurants, 2601 Blair Stone Rd., Tallahassee, Florida 32399-1011.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-1.004 General Sanitation and Safety Requirements
 NOTICE IS HEREBY GIVEN that on October 25, 2016, the Florida Department of Business and Professional Regulation, Division of Hotels and Restaurant, received a petition for an Emergency Variance for paragraph 61C-1.004(1)(a), Florida Administrative Code, Paragraph 5-202.11(A), 2009 FDA Food Code, Paragraph 4-301.12(A), 2009 FDA Food Code, subsection 61C-4.010(5), Florida Administrative Code, Subparagraph 3-305.11(A)(2), 2009 FDA Food Code, and subsection 61C-4.010(1), Florida Administrative Code, from Sushi Haru located in Orlando. The above referenced F.A.C. addresses the requirement that each establishment have an approved plumbing system installed to transport potable water and wastewater; that dishwashing facilities for manually washing, rinsing and sanitizing equipment and utensils are provided, and that each establishment have areas for food storage. They are requesting to utilize holding tanks to provide potable water and to collect wastewater at the handwash sink and to share the dishwashing and food storage areas with another food service establishment under a different ownership and on the same premise.

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

A copy of the Petition for Variance or Waiver may be obtained by contacting: Daisy.Aleman@myfloridalicense.com, Division of Hotels and Restaurants, 2601 Blair Stone Rd., Tallahassee, Florida 32399-1011.

DEPARTMENT OF HEALTH

Board of Clinical Social Work, Marriage and Family Therapy and Mental Health Counseling

RULE NO.: RULE TITLE:

64B4-6.002 Approved Courses for Continuing Education
 NOTICE IS HEREBY GIVEN that on October 14, 2016, the Board of Clinical Social Work, Marriage and Family Therapy and Mental Health Counseling, received a petition for waiver or variance filed by Anissa Mitchell, seeking a variance or waiver of paragraph 64B4-6.002(1)(e), F.A.C., which provides the entities approved for continuing education programs.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Jennifer Wenhold, Executive Director, Board of Clinical Social Work, Marriage and Family Therapy and Mental Health Counseling, 4052 Bald Cypress Way, Bin #C08, Tallahassee, Florida 32399-3258. Comments on this petition should be filed with the Board within 14 days of publication of this notice.

DEPARTMENT OF HEALTH

Board of Optometry

NOTICE IS HEREBY GIVEN that on October 20, 2016, the Board of Optometry, received a petition for variance or waiver filed by Lorraine Snead, OD, from subsection 64B13-4.001(2), F.A.C., regarding the requirement that applicants for licensure must have passed all 4 parts of the licensure examination within the 7 year period immediately preceding application for licensure. Comments on this petition should be filed with the Board of Optometry, 4052 Bald Cypress Way, Bin #C07, Tallahassee, FL 32399-3255, telephone: (850)488-0595 or by electronic mail – Anthony.Spivey@flhealth.gov, within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Dr. Anthony Spivey, Executive Director, Board of Optometry, at the above address.

Section VI

Notice of Meetings, Workshops and Public Hearings

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

The Florida Agriculture in the Classroom Board of Directors announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, November 9, 2016, 10:00 a.m.

PLACE: Farm Credit of Florida, 12300 NW Highway 441, Alachua, FL 32615

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Agriculture in the Classroom board of directors will hold a regularly scheduled board meeting.

A copy of the agenda may be obtained by contacting: gaskalla@ufl.edu.

WATER MANAGEMENT DISTRICTS

South Florida Water Management District

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

DATE AND TIME: November 3, 2016, 9:00 a.m., Water Resource Advisory Commission Meeting

PLACE: South Florida Water Management District, 3301 Gun Club Road, West Palm Beach, FL 33406

GENERAL SUBJECT MATTER TO BE CONSIDERED: A Public Meeting of the Water Resources Advisory Commission (WRAC) regarding water resources protection, water supply and flood protection issues. The public is advised that it is possible that one or more members of the Governing Board of the South Florida Water Management District may attend and participate in this meeting.

A copy of the agenda may be obtained by contacting: Yvette Bonilla, ybonilla@sfwmd.gov or at our website: <http://www.sfwmd.gov/wrac>.

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: District Clerk at (561)682-6805. 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: Yvette Bonilla, (561)682-6286.

DEPARTMENT OF MANAGEMENT SERVICES

E911 Board

RULE NO.: RULE TITLE:

60FF1-5.011 Text to 911

The E911Board announces a workshop to which all persons are invited.

DATE AND TIME: November 16, 2016, 2:00 p.m., and continue through end of business November 17, 2016. (Prior noticed workshop of October 12 through 13, 2016, was cancelled due to hurricane.)

PLACE: Betty Easley Conference Center, 4075 Esplanade Way, Tallahassee, Florida

The meeting/workshop will be held in Room 180 on November 16th and Room 152 on November 17th.

GENERAL SUBJECT MATTER TO BE CONSIDERED: To consider Text to 911.

A copy of the agenda may be obtained by contacting: Heath Beach, Chief, Department of Management Services, E911 Board, 4030 Esplanade Way, Suite 135, Tallahassee, Florida 32399-0950, (850)921-2334.

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: Heath Beach at the above address. 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).

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Architecture and Interior Design

The Board of Architecture and Interior Design announces a public meeting to which all persons are invited.

DATE AND TIME: November 17, 2016, 8:30 a.m.

PLACE: Hampton Inn & Suites St. Petersburg/Downtown, 80 Beach Drive NE, St. Petersburg, Florida 33701, Telephone: (727)892-9900

GENERAL SUBJECT MATTER TO BE CONSIDERED: General Business

A copy of the agenda may be obtained by contacting: Board of Architecture and Interior Design, 2601 Blair Stone Road, Tallahassee, Florida 32399-0751, Telephone: (850)717-1982.

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: Board of Architecture and Interior Design, 2601 Blair Stone Road, Tallahassee, Florida 32399-0751, Telephone: (850)717-1982. 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: Board of Architecture and Interior Design, 2601 Blair Stone Road, Tallahassee, Florida 32399-0751, Telephone: (850)717-1982.

DEPARTMENT OF HEALTH

Board of Medicine

The Electrolysis Council, under the Board of Medicine announces a public meeting to which all persons are invited.

DATE AND TIME: January 9, 2017, 2:00 p.m., ET. or soon thereafter; April 24, 2017, 2:00 p.m., ET. or soon thereafter; July 24, 2017, 2:00 p.m., ET. or soon thereafter; October 23, 2017, 2:00 p.m., ET. or soon thereafter

PLACE: Conference Call: 1(888)670-3525. After dialing the meet me number, when prompted, insert the 7811783909 followed by the # sign in order to join the meeting.

GENERAL SUBJECT MATTER TO BE CONSIDERED: General Business Meeting.

A copy of the agenda may be obtained by contacting: The Electrolysis Council, 4052 Bald Cypress Way, BIN C-05, Tallahassee, FL 32399-3255, by visiting our website at: www.floridahealth.gov/licensing-and-regulation/electrolysis, or by calling the board office at (850)245-4373.

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 of Health 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 Medicine

The Board of Medicine - Probable Cause Panel North announces a public meeting to which all persons are invited.

DATE AND TIME: Friday, November 18, 2016, 2:30 p.m.

PLACE: Meet-Me #: 1(888)670-3525, Participation Code: 125-528-7056

GENERAL SUBJECT MATTER TO BE CONSIDERED: To conduct a public meeting to reconsider disciplinary cases with prior findings of probable cause.

A copy of the agenda may be obtained by contacting: Jacoyia Hill at (850)245-4444, Ext. 8215 or email her at jacoyia.hill@flhealth.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 7 days before the workshop/meeting by contacting: Jacoyia Hill at (850)245-4444, Ext. 8215 or email her at jacoyia.hill@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: Jacoyia Hill at (850) 245-4444, Ext. 8215 or email her at jacoyia.hill@flhealth.gov.

DEPARTMENT OF HEALTH

Board of Occupational Therapy

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

DATES AND TIMES: January 30, 2017, 9:00 a.m., ET. or soon thereafter; May 1, 2017, 9:00 a.m., ET. or soon thereafter; July 31, 2017, 9:00 a.m., ET. or soon thereafter; October 16, 2017, 9:00 a.m., ET. or soon thereafter

PLACE: Capital Circle Office Center, 4042 Bald Cypress Way, Room 301, Tallahassee, FL 32399-3255

GENERAL SUBJECT MATTER TO BE CONSIDERED: General Business Meeting.

A copy of the agenda may be obtained by contacting: The Board Occupational Therapy, 4052 Bald Cypress Way, BIN #C05, Tallahassee, Florida 32399-3255, or by calling the board office at (850)245-4373 or by visiting our website at www.floridasoccupationaltherapy.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 of Health 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 Occupational Therapy

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

DATES AND TIMES: January 30, 2017, 8:00 a.m., ET. or soon thereafter; May 1, 2017, 8:00 a.m., ET. or soon thereafter; July 31, 2017, 8:00 a.m., ET. or soon thereafter; October 16, 2017, 8:00 a.m., ET. or soon thereafter

PLACE: Capital Circle Office Center, 4042 Bald Cypress Way, Room 301, Tallahassee, FL 32399-3255

GENERAL SUBJECT MATTER TO BE CONSIDERED: Probable Cause Panel Meeting. A meeting or portion of a probable cause panel meeting is public only if a case or cases are public by reason of reconsideration.

A copy of the agenda may be obtained by contacting: The Board Occupational Therapy, 4052 Bald Cypress Way, BIN #C05, Tallahassee, Florida 32399-3255, or by calling the board office at (850)245-4373 or by visiting our website at www.floridasoccupationaltherapy.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 of Health 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 Speech-Language Pathology and Audiology

The Board of Speech-Language Pathology & Audiology announces a public meeting to which all persons are invited.

DATE AND TIME: UPDATE: THIS MEETING HAS BEEN CANCELLED-October 26, 2016, 9:00 a.m.

PLACE: UPDATE: THIS MEETING HAS BEEN CANCELLED-Caribe Royale, 8101 World Center Drive, Orlando, FL 32821, (407)238-8000

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

A copy of the agenda may be obtained by contacting: Kama Monroe, Executive Director at (850)245-4161.

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: Kama Monroe, Executive Director at (850)245-4161. 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: Kama Monroe, Executive Director at (850)245-4161.

DEPARTMENT OF HEALTH

Division of Environmental Health

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

DATE AND TIME: November 9, 2016, 10:00 a.m. – 2:00 p.m., ET or when completed, whichever is first

PLACE: Reedy Creek Improvement District, 3rd floor, 1900 Hotel Plaza Blvd., Lake Buena Vista, FL, 32830

General parking is preferred in AAU lot immediately north of RCID. Recorded teleconference attendance call-in phone number is: 1(888)670-3525, participant passcode: 770-804-4610, then#

GENERAL SUBJECT MATTER TO BE CONSIDERED: DOH Public Swimming Pool Advisory Board will review, discuss and make recommendations to the department regarding applications submitted by owners/agents for variance from the state's public pool codes.

A copy of the agenda may be obtained by contacting:
 Webpage: <http://www.floridahealth.gov/environmental-health/swimming-pools/index.html> or Mr. August Ursin, telephone: (850)245-4444, Ext. 2716 or email: august.ursin@flhealth.gov, or write DOH, 4052 Bald Cypress Way, Bin A08, Tallahassee, FL, 32399-1710.

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: Mr. Ursin at addresses above. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

For more information, you may contact: Mr. Ursin at addresses above.

DEPARTMENT OF HEALTH

Division of Family Health Services

The Florida Department of Health, Division of Community Health Promotion, Florida Coordinating Council for the Deaf and Hard of Hearing/Budget Committee announces a telephone conference call to which all persons are invited.

DATE AND TIME: November 1, 2016, 10:00 a.m. – 12:00 Noon

PLACE: Conference call only: 1(888)670-3525; conference code: 8338411399#

GENERAL SUBJECT MATTER TO BE CONSIDERED:
 Discussion of the current FY 2016-2017 FCCDHH budget and expenses.

A copy of the agenda may be obtained by contacting: Megan Callahan, (850)245-4913, Florida Department of Health.

For more information, you may contact: Megan Callahan, (850)245-4913, Florida Department of Health.

DEPARTMENT OF HEALTH

Division of Emergency Preparedness and Community Support

RULE NO.: RULE TITLE:

64J-3.001: Certification of 911 Public Safety Telecommunicators

64J-3.002: Public Safety Telecommunication Course Equivalency

64J-3.003: Renewal of 911 Emergency Public Safety Telecommunicator

64J-3.004: Definitions

64J-3.005: Examinations

64J-3.006: Voluntary Inactive Status

The Department of Health, Bureau of Emergency Medical Oversight, announces a workshop to which all persons are invited.

DATE AND TIME: November 3, 2016, 9 a.m.

PLACE: Florida Department of Health, UPDATED LOCATION: 4025 Esplanade Way, Room 301

GENERAL SUBJECT MATTER TO BE CONSIDERED:
 The Bureau of Emergency Medical Oversight will hold a public workshop to discuss proposed changes to rule language as necessary to ensure that all rules conform to statutory requirements and delete unnecessary and obsolete language. The department intends to update department forms and requirements for PST certification, recertification, and approval of training programs and courses related to certification and recertification. The department intends to update and develop definitions of terms used in 64J-3; educational and training criteria for certification and recertification; examination and re-examination requirements; and requirements for initiation of and reactivation from voluntary inactive status.

A copy of the agenda may be obtained by contacting: Melia Jenkins, melia.jenkins@flhealth.gov or (850)245-4440, extension 2773.

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: Melia Jenkins, 4052 Bald Cypress Way, Bin #A-22, Tallahassee, Florida 32399, (850)245-4440, extension 2773. 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).

DEPARTMENT OF CHILDREN AND FAMILIES

The Department of Children and Families announces a public meeting to which all persons are invited.

DATE AND TIME: November 8, 2016, 9:00 a.m.

PLACE: 1002 E. Palm Avenue, Tampa, FL

GENERAL SUBJECT MATTER TO BE CONSIDERED:
 Ongoing Hillsborough Alliance business.

A copy of the agenda may be obtained by contacting: Gabriela Reece, (813)337-5805.

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: Gabriela Reece, (813)337-5805. 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).

Section VII
Notice of Petitions and Dispositions
Regarding Declaratory Statements

DEPARTMENT OF CORRECTIONS

RULE NOS.:RULE TITLES:

- 33-601.713 Inmate Visiting - Definitions
33-601.714 Inmate Visiting - General
33-601.721 Visiting Operations

NOTICE IS HEREBY GIVEN that that the Florida Department of Corrections has issued an order disposing of the petition for declaratory statement filed by Frank Mazzei on September 21, 2016. The following is a summary of the agency’s disposition of the petition:

The Petitioner asserted that the “local rules” at Okeechobee Correctional Institution are inconsistent with Section 944.8031(3), Florida Statutes, and Rules 33-601.713, 33-601.714, and 33-601.721, Florida Administrative Code, as written. The Petitioner did not allege that he is unsure of how the provisions of the Florida Statutes and the Florida Administrative Code should be applied to his particular situation. Such uncertainty is a necessary element of any statutorily sufficient Petition for Declaratory Statement. As for the unidentified form and the “Policy and Procedure Manual” referenced in the Petition, the Petitioner failed to set forth any issue, controversy, or confusion regarding either. Accordingly, the Department was unable to make any declaration regarding those items. For the foregoing reasons, the Petition was denied.

A copy of the Order Disposing of the Petition for Declaratory Statement may be obtained by contacting: Valerie Robinson, 501 South Calhoun Street, Tallahassee, Florida 32399, valerie.robinson@fdc.myflorida.com, (850)717-3605.

DEPARTMENT OF CORRECTIONS

RULE NOS.:RULE TITLES:

- 33-601.713 Inmate Visiting - Definitions
33-601.714 Inmate Visiting - General
33-601.721 Visiting Operations

NOTICE IS HEREBY GIVEN that the Florida Department of Corrections has issued an order disposing of the petition for declaratory statement filed by Debbie Tillman on August 23, 2016. The following is a summary of the agency’s disposition of the petition:

The Petitioner asserted that the “local rules” at Okeechobee Correctional Institution are inconsistent with Section 944.8031(3), Florida Statutes, and Rules 33-601.713, 33-601.714, and 33-601.721, Florida Administrative Code, as written. The Petitioner did not allege that she is unsure of how the provisions of the Florida Statutes and the Florida

Administrative Code should be applied to her particular situation. Such uncertainty is a necessary element of any statutorily sufficient Petition for Declaratory Statement. As for the unidentified form and the “Policy and Procedure Manual” referenced in the Petition, the Petitioner failed to set forth any issue, controversy, or confusion regarding either. Accordingly, the Department was unable to make any declaration regarding those items. For the foregoing reasons, the Petition was denied.

A copy of the Order Disposing of the Petition for Declaratory Statement may be obtained by contacting: Valerie Robinson, 501 South Calhoun Street, Tallahassee, Florida 32399, valerie.robinson@fdc.myflorida.com, (850)717-3605.

DEPARTMENT OF FINANCIAL SERVICES

Finance

NOTICE IS HEREBY GIVEN that the Office of Financial Regulation has declined to rule on the petition for declaratory statement filed by Bitcoin Development Group, LLC., on July 20, 2016. The following is a summary of the agency’s declination of the petition:

The petition sought a declaratory statement from the Office on 1) whether a money services business license pursuant to Chapter 560, Florida Statutes would be required for a business wishing to dispense Bitcoin in exchange for U.S. dollars in the State of Florida; 2) whether such business, if unlicensed in Florida but registered with FinCEN, could be criminally charged for selling Bitcoin via the aforementioned ATMs in Florida and 3) what if any, other penalties, aside from criminal, that may be incurred as a result of selling virtual currency in the State of Florida if not licensed pursuant to Chapter 560, Florida Statutes.

***** On October 14, 2016, the Office issued a Final Order denying Bitcoin Development Group, LLC., Petition as the facts provided in the Petition are inadequate for the Office to make a determination whether Petitioner's proposed activities constitute money transmission. Although Petitioner states that it sells virtual currency via its machines, the Petition is substantially silent regarding the ownership of the bitcoin coin being sold and the Petitioner's specific role in facilitating the transfer of such bitcoin. Thus, a declaratory statement is not available to Petitioner because the facts provided in the Petition are not clearly identified or delineated.

A copy of the Order Declining of the Petition for Declaratory Statement may be obtained by contacting: Agency Clerk, Office of Financial Regulation, P.O. Box 8050, Tallahassee, Florida 32314-8050, (850)410-9643, Agency.Clerk@flofr.com, or online at https://real.flofr.com/ConsumerServices/SearchLegalDocuments/LDSearch.aspx#/searchLegalDocuments.

DEPARTMENT OF FINANCIAL SERVICES

Finance

NOTICE IS HEREBY GIVEN that the Office of Financial Regulation has received the petition for declaratory statement from Moonshine, LLC (MS), on October 17, 2016. The petition seeks the agency’s opinion as to the applicability of Chapter 560, Florida Statutes, as it applies to the petitioner.

The petition seeks a declaratory statement from the Office on whether Petitioner’s proposed business model (of offering funds to Florida clients to assist relatives in foreign countries) falls within the Florida Money Transmitter Statute, Chapter 560, Florida Statutes.

A copy of the Petition for Declaratory Statement may be obtained by contacting: Agency Clerk, Office of Financial Regulation, P.O. Box 8050, Tallahassee, Florida 32314-8050, (850)410-9643, Agency.Clerk@flofr.com.

Please refer all comments to: Agency Clerk, Office of Financial Regulation, P.O. Box 8050, Tallahassee, Florida 32314-8050, (850)410-9643, Agency.Clerk@flofr.com by November 18, 2016.

Section VIII

Notice of Petitions and Dispositions
Regarding the Validity of Rules

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

NONE

Notice of Disposition of Petition for Administrative Determination has been filed 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

DEPARTMENT OF EDUCATION

DISTRICT BOARD OF TRUSTEES

MIAMI DADE COLLEGE

PUBLIC ANNOUNCEMENT

REGARDING SOLICITING QUALIFICATIONS

Scope of Services: Pursuant to Sections 255.0525, 255.20 and 1013.45, Florida Statutes the District Board of Trustees of Miami Dade College (the “Board”) is soliciting applications for remodeling, renovation and selective restoration and preservation of the National Historic David W. Dyer U.S. Court House.

The Dyer Federal Courthouse Building sits across the Miami Dade College Wolfson Campus Building 1000 on NE 1st Avenue between NE 3rd Street and NE 4th Street. The Dyer Federal Courthouse Building was completed in 1933 in the Neo Classical Style with strong influences from the Mediterranean Revival Style. The building listed in the National Register of Historic Places in 1983. Dyer Federal Courthouse was originally designed by the firm of Phineas Paist and Harold Stewart, one of the premier architectural firms in Miami at the time.

The Dyer Court House Building is composed of a three story structure with a partial basement and a partial Mezzanine. The footprint of the Building is approximately 256’x228’ with approximately 171,500 GSF. The basement has an approximate area of 32, 500 GSF of which approximately 9,250 will be separated by a security wall to continue to serve the adjacent Atkins facility. The remaining 23,250 GSF will be incorporated into the MDC Dyer Facility. The first level has approximately 56,500 GSF, the Mezzanine has approximately 7,500 GSF, the second level has approximately 46,000 GSF and the third level has approximately 29,000 GSF. The total approximate area to be remodeled/renovated for the MDC Dyer Project is approximately 162,250 GSF. The work shall include completion of the secure separation of Dyer from the Atkins Federal Building, new and separate utility systems including HVAC, Electrical including lighting/power and low voltage, IT, communications, security, and the disconnect and removal of the existing systems not designated to be reused. The installation of two new exit stairs and one elevator core if required within the building. The construction of a skylight system over the interior open courtyard. The renovation/remodel of approximately 162,250 GSF into classrooms, large event venues, library spaces, open student collaboration spaces, offices and other related college spaces including the structural modifications required to achieve the

new program spaces. The repairs, cleaning and waterproofing of the exterior historical wall system. The repairs of the existing window. Any other work deemed to be required to achieve the MDC programs. The A/E and the CM selected will assist the MDC Wolfson Campus & Facilities Staff in developing the Educational Specifications and Facilities list for the programs to be housed at the Dyer Federal Courthouse Building.

Dyer Building Construction Budget

The initial Construction Budget for Phase II and Phase III of the Dyer Building is **\$40,000,000.00**

Application Packet: Interested parties can obtain application materials by visiting Miami Dade College Purchasing website at <http://www.mdc.edu/purchasing/bids.asp>

Please direct questions to:

Ramon S. Bristol Castrillon, MA, CPPO, FCCN

Assistant Purchasing Director,

Facilities/Plant Maintenance

Tel: (305)237-0011

Email: rbristol@mdc.edu

DEPARTMENT OF EDUCATION

Miami Dade College - RFP 2017-RB-04 - Printing, Distribution and Bulk Mailing of School of Continuing Education Catalog

DISTRICT BOARD OF TRUSTEES

MIAMI DADE COLLEGE

11011 S.W. 104th STREET

MIAMI, FL 33176-3393

Bid listed below will be accepted in the PURCHASING DEPARTMENT, Room 9254, by 3:00 p.m. on Thursday, November 16, 2016.

Prospective bidders may view bid forms, and related documents, at College's Purchasing Department website, www.mdc.edu/purchasing.

BID NUMBER BID TITLE

2017-RB-04 Printing, Distribution and Bulk Mailing of School of Continuing Education Catalog

If a person decides to appeal any decision with respect to any matter considered at the above cited meeting, you will need a record of the proceedings, and for such purpose you may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based. A copy of the agenda may be obtained by writing to: Miami Dade College, Office of the Purchasing Director, 11011 S.W. 104 Street, Miami, FL 33176 or by calling (305)237-2402.

FISH AND WILDLIFE CONSERVATION COMMISSION
Road Capping at Guana River Wildlife Management Area
ADVERTISEMENT FOR BIDS

BIDS ARE REQUESTED FROM QUALIFIED, CERTIFIED/REGISTERED CONTRACTORS BY THE FLORIDA FISH AND WILDLIFE CONSERVATION COMMISSION FOR THE CONSTRUCTION OF:

BID NO: FWC 16/17-45

BID NAME: ROAD CAPPING AT GUANA RIVER WILDLIFE Management Area

PROJECT LOCATION: GUANA RIVER WILDLIFE Management Area within ST. JOHNS COUNTY, FLORIDA

FOR: Installation of a shell-rock cap to existing dirt roads in FWC's Guana River Wildlife Management Area (WMA), St. Johns County, Florida. Project to include all materials, equipment, and labor necessary to complete the project as described.

SEALED BIDS WILL BE RECEIVED, PUBLICLY OPENED AND READ ALOUD ON:

DATE & TIME: NOVEMBER 29, 2016 @ 2:00 p.m., ET

PLACE: Florida Fish and Wildlife
Conservation Commission
Purchasing Office
2590 Executive Center Circle
Tallahassee, Florida 32301
Phone: (850)488-6551

BID DOCUMENTS: Can be downloaded from the Vendor Bid System at the link below:

http://www.myflorida.com/apps/vbs/vbs_www.main_menu

Search by the bid number: FWC 16/17-45

PURCHASING MANAGER: (Direct questions to the following):

Ruth Heggen
FWC, Purchasing Office
Phone: (850)212-7699
Email: Ruth.Heggen@myfwc.com

AULD & WHITE CONSTRUCTORS, LLC

NOTICE TO SUBCONTRACTORS ROBERT F. ENSSLIN
ARMORY RENOVATIONS REQUEST FOR BIDS

NOTICE IS HEREBY GIVEN that Auld & White Constructors, LLC, in conjunction with the Robert F. Ensslin Armory, will be accepting sealed proposals, which will be received until 2:00 p.m., Monday, November 28, 2016, at Auld & White Constructors, LLC, 4168 Southpoint Parkway, Suite 101, Jacksonville, Florida 32216, for the referenced project. Bids shall be opened publicly at Auld & White Constructors, LLC, 4168 Southpoint Parkway, Suite 101, Jacksonville, Florida 32216. There will be an onsite pre-bid meeting on Wednesday, November 2, 2016 at 2:00 p.m.

SCOPE DESCRIPTION: 72,000 sf multi-phase renovation to the Robert F. Ensslin Armory located at 2305 S.R. 207, St. Augustine, Florida 32086. MEP systems upgrade along with interior renovations to ceilings, lighting and floor systems.

Interested Bidders are required to notify Auld & White Constructors, LLC, of their Intent to Bid, in writing, no later than Monday, November 7, 2016. Interested Bidders who fail to notify Auld & White Constructors, LLC, of their intent to bid by the date referenced above MAY NOT be permitted to bid. Bid drawings and specifications will be available at Auld & White Constructors, LLC, 4168 Southpoint Parkway, Suite 101, Jacksonville, Florida 32216, on October 28, 2016. All interested bidders shall submit their Notice of Intent to Bid by fax to (904)296-1896, Attention Elizabeth Wilcox or e-mail at awcestimating@auld-white.com.

Robert F. Ensslin Armory and Auld & White Constructors, LLC are committed to provide equal opportunity and strongly encourage all interested M/WBE and small business firms and suppliers to submit bids.

Auld & White Constructors, LLC reserves the right to reject any and all bids, waive formalities and irregularities in bidding and to accept bids, which are considered by Auld & White Constructors, LLC to be in the best interest of the project.

Section XII Miscellaneous

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

Division of Motor Vehicles

Atlantic Coast Exotics LLC, d/b/a Ace of Carts for the establishment of PCAR low speed vehicles

Notice of Publication for a New Point

Franchise Motor Vehicle Dealer in a County of Less than 300,000 Population

Pursuant to Section 320.642, Florida Statutes, notice is given that Columbia Parcar-custom Carts, Inc., intends to allow the establishment of Atlantic Coast Exotics LLC, d/b/a Ace of Carts as a dealership for the sale of low-speed vehicles manufactured by Columbia Parcar-custom Carts, Inc. (line-make PCAR) at 3502 Southeast Gran Park Way, Stuart, (Martin County), Florida 34997, on or after November 25, 2016.

The name and address of the dealer operator(s) and principal investor(s) of Atlantic Coast Exotics LLC, d/b/a Ace of Carts are dealer operator(s): Rocco Rotundo, 3502 Southeast Gran Parkway, Stuart, Florida 34997, principal investor(s): Rocco Rotundo, 3502 Southeast Gran Parkway, Stuart, Florida 34997.

The notice indicates intent to establish the new point location in a county of less than 300,000 population, according to the latest population estimates of the University of Florida, Bureau of Economic and Business Research.

Certain dealerships of the same line-make may have standing, pursuant to Section 320.642, Florida Statutes, to file a petition or complaint protesting the application.

Written petitions or complaints must be received by the Department of Highway Safety and Motor Vehicles within 30 days of the date of publication of this notice and must be submitted to: Nalini Vinayak, Administrator, Dealer License Section, Department of Highway Safety and Motor Vehicles, Room A-312, MS65, Neil Kirkman Building, 2900 Apalachee Parkway, Tallahassee, Florida 32399-0635.

A copy of such petition or complaint must also be sent by US Mail to: Kathleen Woodruff, Columbia Parcar-custom Carts, Inc., 2505 Industrial Street, Leesburg, Florida 34748.

If no petitions or complaints are received within 30 days of the date of publication, a final order will be issued by the Department of Highway Safety and Motor Vehicles approving the establishment of the dealership, subject to the applicant's compliance with the provisions of Chapter 320, Florida Statutes.

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

Division of Motor Vehicles

Boogie Down Golf Cart & Bicycle Sales & Rentals LLC, for the establishment of HDKP low speed vehicles

Notice of Publication for a New Point

Franchise Motor Vehicle Dealer in a County of More than 300,000 Population

Pursuant to Section 320.642, Florida Statutes, notice is given that HDK Plastic Factory Ltd. Inc. USA, intends to allow the establishment of Boogie Down Golf Cart & Bicycle Sale & Rentals LLC, as a dealership for the sale of low-speed vehicles manufactured by HDK Plastic Factory Ltd. Inc. USA. (line-make HDKP) at 2304 South Atlantic Avenue, Daytona Beach Shores, (Volusia County), Florida 32118, on or after November 25, 2016.

The name and address of the dealer operator(s) and principal investor(s) of Boogie Down Golf Cart & Bicycle Sale & Rentals LLC, are dealer operator(s): Louie Matthews, 2 Ocean West Boulevard 606, Daytona Beach Shores, Florida 32128; principal investor(s): Paul Dwayne Mashbum, 937 Pelican Bay Drive, Daytona Beach, Florida 32119.

The notice indicates intent to establish the new point location in a county of more than 300,000 population, according to the latest population estimates of the University of Florida, Bureau of Economic and Business Research.

Certain dealerships of the same line-make may have standing, pursuant to Section 320.642, Florida Statutes, to file a petition or complaint protesting the application.

Written petitions or complaints must be received by the Department of Highway Safety and Motor Vehicles within 30 days of the date of publication of this notice and must be submitted to: Nalini Vinayak, Administrator, Dealer License Section, Department of Highway Safety and Motor Vehicles, Room A-312, MS65, Neil Kirkman Building, 2900 Apalachee Parkway, Tallahassee, Florida 32399-0635.

A copy of such petition or complaint must also be sent by US Mail to: Ling Han Cao, HDK Plastic Factory Ltd. Inc. USA, 15830 El Prado Road, Unit D, Chino, California 91708.

If no petitions or complaints are received within 30 days of the date of publication, a final order will be issued by the Department of Highway Safety and Motor Vehicles approving the establishment of the dealership, subject to the applicant's compliance with the provisions of Chapter 320, Florida Statutes.

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

Division of Motor Vehicles

Boogie Down Golf Cart & Bicycle Sales & Rentals LLC, for the establishment of HDKP low speed vehicles

Notice of Publication for a New Point

Franchise Motor Vehicle Dealer in a County of More than 300,000 Population

Pursuant to Section 320.642, Florida Statutes, notice is given that HDK Plastic Factory Ltd. Inc. USA, intends to allow the establishment of Boogie Down Golf Cart & Bicycle Sale & Rentals LLC, as a dealership for the sale of low-speed vehicles manufactured by HDK Plastic Factory Ltd. Inc. USA. (line-make HDKP) at 2304 South Atlantic Avenue, Daytona Beach Shores, (Volusia County), Florida 32118, on or after November 25, 2016.

The name and address of the dealer operator(s) and principal investor(s) of Boogie Down Golf Cart & Bicycle Sale & Rentals LLC, are dealer operator(s): Louie Matthews, 2 Ocean West Boulevard 606, Daytona Beach Shores, Florida 32128; principal investor(s): Paul Dwayne Mashbum, 937 Pelican Bay Drive, Daytona Beach, Florida 32119.

The notice indicates intent to establish the new point location in a county of more than 300,000 population, according to the latest population estimates of the University of Florida, Bureau of Economic and Business Research.

Certain dealerships of the same line-make may have standing, pursuant to Section 320.642, Florida Statutes, to file a petition or complaint protesting the application.

Written petitions or complaints must be received by the Department of Highway Safety and Motor Vehicles within 30

days of the date of publication of this notice and must be submitted to: Nalini Vinayak, Administrator, Dealer License Section, Department of Highway Safety and Motor Vehicles, Room A-312, MS65, Neil Kirkman Building, 2900 Apalachee Parkway, Tallahassee, Florida 32399-0635.

A copy of such petition or complaint must also be sent by US Mail to: Ling Han Cao, HDK Plastic Factory Ltd. Inc. USA, 15830 El Prado Road, Unit D, Chino, California 91708.

If no petitions or complaints are received within 30 days of the date of publication, a final order will be issued by the Department of Highway Safety and Motor Vehicles approving the establishment of the dealership, subject to the applicant's compliance with the provisions of Chapter 320, Florida Statutes.

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

Division of Motor Vehicles

Villages Golf Cart Man LLC, for relocation of ACGC low speed vehicles

Notice of Publication for the Relocation of a Franchise Motor Vehicle Dealer in a County of Less than 300,000 Population

Pursuant to Section 320.642, Florida Statutes, notice is given that American Custom Golf Cars, Inc., intends to allow the relocation of Villages Golf Cart Man LLC, as a dealership for the sale of low-speed vehicles manufactured by American Custom Golf Cars, Inc. (line-make ACGC) from its present location at 4525 Monaco Way # C, Wildwood, (Sumter County), Florida 34785, to a proposed location at 4095 County Road 106, Oxford, (Sumter County), Florida, 34484, on or after November 25, 2016.

The name and address of the dealer operator(s) and principal investor(s) of Villages Golf Cart Man LLC are dealer operator(s): Anthony Colangelo, 4095 County Road 106, Oxford, Florida 34484, principal investor(s): Anthony Colangelo, 4095 County Road 106, Oxford, Florida 34484.

The notice indicates intent to relocate the franchise in a county of less than 300,000 population, according to the latest population estimates of the University of Florida, Bureau of Economic and Business Research.

Certain dealerships of the same line-make may have standing, pursuant to Section 320.642, Florida Statutes, as amended by Chapter 88-395, Laws of Florida, to file a petition or complaint protesting the application.

Written petitions or complaints must be received by the Department of Highway Safety and Motor Vehicles within 30 days of the date of publication of this notice and must be submitted to: Nalini Vinayak, Administrator, Dealer License Section, Department of Highway Safety and Motor Vehicles,

Room A-312, MS65, Neil Kirkman Building, 2900 Apalachee Parkway, Tallahassee, Florida 32399-0635.

A copy of such petition or complaint must also be sent by US Mail to: Dan Hoogenraad, American Custom Golf Cars, Inc., 15740 El Prado Road, Chino, California 91710.

If no petitions or complaints are received within 30 days of the date of publication, a final order will be issued by the Department of Highway Safety and Motor Vehicles approving the establishment of the dealership, subject to the applicant's compliance with the provisions of Chapter 320, Florida Statutes.

DEPARTMENT OF HEALTH

Board of Clinical Social Work, Marriage and Family Therapy and Mental Health Counseling

Emergency Action

On October 24, 2016, the State Surgeon General issued an Order of Emergency Restriction Order with regard to the license of Anthony H. Conti, Jr., L.M.H.C., License # MH 297. 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 (2016). 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

Poinciana Estates D

NOTICE IS HEREBY GIVEN that the Division of Community Planning and Development, Department of Economic Opportunity, received the following petitions for binding letters of Development of Regional Impact, Vested Rights and Modification Determinations, pursuant to subsection 380.06(4)(a), Florida Statutes.

FILE NO.: BLIM-6-2017-001
DATE RECEIVED: October 21, 2016
DEVELOPMENT NAME: POINCIANA ESTATES D
DEVELOPER/AGENT: Avatar Properties, Inc.
DEVELOPMENT TYPE: 28-24-031 F.A.C, 28-24-023 F.A.C.
LOCAL GOVERNMENT: Osceola County

DEPARTMENT OF ECONOMIC OPPORTUNITY

Division of Community Development

Final Order No. DEO-16-200

NOTICE IS HEREBY GIVEN that the Florida Department of Economic Opportunity issued Final Order No. DEO-16-200 on October 20, 2016, in response to an application submitted by The Terraces at North Pointe Homeowners Association, Inc., for covenant revitalization under Chapter 720, Part III, Florida Statutes.

The Department's final order granted the application 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 Agency.Clerk@DEO.MyFlorida.com.

DEPARTMENT OF ECONOMIC OPPORTUNITY

Division of Community Development

Final Order No. DEO-16-183

NOTICE IS HEREBY GIVEN that the Florida Department of Economic Opportunity issued Final Order No. DEO-16-189 on October 18, 2016, in response to an application submitted by Hampton Lakes Property Owners Association, for covenant revitalization under Chapter 720, Part III, Florida Statutes.

The Department's Final Order granted the application 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 Agency.Clerk@DEO.MyFlorida.com.

DEPARTMENT OF ECONOMIC OPPORTUNITY

Division of Community Development

Final Order No. DEO-16-190

NOTICE IS HEREBY GIVEN that the Florida Department of Economic Opportunity issued Final Order No. DEO-16-190 on October 18, 2016, in response to an application submitted by Harbour Woods Civic Association, Inc., for covenant revitalization under Chapter 720, Part III, Florida Statutes.

The Department's Final Order granted the application 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 Agency.Clerk@DEO.MyFlorida.com.

DEPARTMENT OF ECONOMIC OPPORTUNITY

Division of Community Development

Final Order No. DEO-16-203

NOTICE IS HEREBY GIVEN that the Florida Department of Economic Opportunity issued Final Order No. DEO-16-203 on October 25, 2016, in response to an application submitted by Seminole Lake Country Club Estates Homeowners' Association, Inc. for covenant revitalization under Chapter 720, Part III, Florida Statutes.

The Department's Final Order rescinded Final Order DEO-16-132 and granted the application 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 Agency.Clerk@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.
