

Section I Notice of Development of Proposed Rules and Negotiated Rulemaking

DEPARTMENT OF STATE

Division of Corporations

RULE NO.: RULE TITLE:

1N-7.001 Remote Online Notarization

PURPOSE AND EFFECT: The Department of State will be conducting a workshop to determine if rulemaking is required to implement provisions under Ch. 117, F.S., regarding remote online notarization.

SUBJECT AREA TO BE ADDRESSED: Standards for electronic for online notarization pursuant to Ch. 117, F.S.

RULEMAKING AUTHORITY: 117.021(7), FS.

LAW IMPLEMENTED: 117.209(2), 117.225(5), 117.295, FS.

A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 15, 2019, 10:00 a.m. – 12:00 p.m.

PLACE: R.A. Gray Bldg., 500 S. Bronough, Room 307, Tallahassee, FL 32399

Phone: 1-888-585-9008; Conference Room Number: 913-092-256

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: Carlos A. Rey, carlos.rey@dos.myflorida.com, (850)245-6536. 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: Carlos A. Rey, carlos.rey@dos.myflorida.com, (850)245-6536, 500 S. Bronough, Tallahassee, FL 32399

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Florida Building Commission

RULE NO.: RULE TITLE:

61G20-2.002 Statewide Amendments to the Florida Building Code

PURPOSE AND EFFECT: To open the rule for development in order to address statutory changes to the Florida Building Commission’s procedures for updating and adopting amendments to the Florida Building Code.

SUBJECT AREA TO BE ADDRESSED: The process for updating and adopting amendments to the Florida Building Code.

RULEMAKING AUTHORITY: 553.72(3), FS.

LAW IMPLEMENTED: 553.73(3), (7)-(9), FS.

A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 15, 2019, 8:30 a.m.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Thomas Campbell, Executive Director, Florida Building Commission, Department of Business and Professional Regulation, 2601 Blair Stone Road, Tallahassee, Florida 32399, (850)717-1823. THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

Section II Proposed Rules

DEPARTMENT OF REVENUE

RULE NOS.: RULE TITLES:

12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment

12-29.003 Florida Tax Credit Scholarship Program; Applications

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rules 12-29.002 and 12-29.003, F.A.C., is to incorporate statutory changes made by Sections 10 and 13, Chapter 2019-42, L.O.F.

SUMMARY: Eligible contributions to an eligible nonprofit scholarship-funding organization must be made on or before the date taxpayers are required to file a return. Taxpayers may now apply for a credit beginning in January of the taxable year through the last day before the deadline for filing a return. Taxpayers, after earning a tax credit, may reduce any installment payment for the tax year in which the credit is granted.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the

statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and

2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 213.06(1), 1002.395(13), FS.

LAW IMPLEMENTED: 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13), 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: October 16, 2019, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. If a meeting is requested in writing, members of the public can also attend electronically via webinar; registration information will be posted to the Department's website at <http://floridarevenue.com/publicmeetings>.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment.

(1) Definitions. For purpose of this rule, the following terms mean:

(a) through (e) No change.

(f) "Eligible nonprofit scholarship funding organization" or "SFO" means a charitable organization as defined in section 1002.395(2), F.S. A list of SFOs, approved ~~established~~ by the Department of Education, is available at <http://fldoe.org/schools/school-choice/k-12-scholarship-programs/sfo/> ~~www.fldoe.org/school/school-choice~~.

(g) through (h) No change.

(2) No change.

(3) Applications for credit allocations.

(a) through (b) No change.

(c) Taxpayers are eligible to apply during the following periods to receive a credit allocation from each annual tax credit cap for the following taxes as follows:

1. Corporate Income Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year for its tax year that begins during that calendar year. ~~For tax years beginning before January 1, 2018, the application must be submitted on or before the last day of the taxpayer's corporate income tax year. For tax years beginning January 1, 2018, or later, The~~ the application must be submitted before the date the taxpayer is required to file its corporate income/franchise tax return for that tax year pursuant to section 220.222, F.S., including a valid extended due date.

~~a. Example: A calendar year taxpayer may apply for a credit allocation for the 2017-2018 state fiscal year credit beginning on January 3, 2017. The application must be submitted on or before December 31, 2017.~~

~~b. Example: A taxpayer with a tax year beginning December 1, 2017, and ending November 30, 2018, may apply for a credit allocation for the 2017-2018 state fiscal year beginning on January 3, 2017. The application must be submitted on or before November 30, 2018.~~

a. e. Example: A calendar year taxpayer may apply for a credit allocation for the 2018-2019 state fiscal year credit beginning on January 2, 2018. The application must be submitted before May 1, 2019; however, if the due date of the taxpayer's corporate income/franchise tax return is validly extended, the application may be submitted before November 1, 2019.

b. d. Example: A taxpayer with a tax year beginning December 1, 2018, and ending November 30, 2019, may apply for a credit allocation for the 2018-2019 state fiscal year credit beginning on January 2, 2018. The application must be submitted before April 1, 2020; however, if the due date of the taxpayer's corporate income/franchise tax return is validly extended, the application may be submitted before October 1, 2020.

2. Insurance Premium Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year and before the due date of the

~~insurance premium taxes and fees return, which is March 1 following the taxable year. Example: For the 2019-2020 state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 2, 2019. The application must be made on or before February 29, 2020. An application for a credit allocation may be made beginning on the first business day of January of each calendar year and may not be made after December 31 of that calendar year. Example: For the 2018-2019 state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 2, 2018. The application must be made on or before December 31, 2018.~~

3. No change.

(d) The Department will accept applications until either the tax credit cap is reached or until the end of the state fiscal year for sales and use tax, the tax on oil and gas production, and the excise taxes on liquor, wine, and malt beverages; until on or before the day the taxpayer's insurance premium tax return is due ~~the end of the tax year for insurance premium tax;~~ or until the day before the due date of the taxpayer's corporate income/franchise tax return for corporate income tax, whichever occurs first.

(4) No change.

(5) Tax Credits.

(a)1. Corporate Income Tax – A tax credit of 100 percent of the contribution against any corporate income tax due for the tax year is allowed. The amount of the tax credit for a tax year:

a. through b. No change.

c. Must be added back to taxable income in determining Florida corporate income tax due. ~~For tax years beginning on or after January 1, 2018, if~~ if the amount of a credit taken under section 220.1875, F.S., is added to federal taxable income on the Florida corporate income/franchise tax return in a previous tax year and is taken as a deduction for federal tax purposes in the current tax year, the amount of the federal deduction is not required to be added to federal taxable income on the Florida corporate income/franchise tax return in the current year. This provision ensures that the amount of the credit taken under section 220.1875, F.S., is added to federal taxable income in the applicable tax year and does not result in a duplicate addition in a subsequent tax year.

d. No change.

2. No change.

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. through b. No change.

c. Credits for income taxes paid under chapter 220, F.S., and the salary credit allowed under ~~section~~ Section 624.509(5), F.S., as these are limited by section 624.509(6), F.S. (the 65 percent limitation).

2. No change.

(c) through (e) No change.

(f) Contributions to an SFO are not payments of estimated tax or installment payments of tax. However, credits earned for contributions to an SFO ~~made on or after July 1, 2014,~~ for corporate income tax or insurance premium tax will be taken into account when determining the estimated payment amounts required to meet the prior year exceptions for each tax. Cross reference: rules 12C-1.034 and 12B-8.001, F.A.C.

(6) through (8) No change.

Rulemaking Authority 1002.395(13) F.S. Law Implemented 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13) FS. History—New 6-6-11, Amended 1-25-12, 7-28-15, 1-8-19,_____.

12-29.003 Florida Tax Credit Scholarship Program; Applications.

(1) No change.

Form Number	Title	Effective Date
(2)(a) DR-116000	Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations (http://www.flrules.org/Gateway/reference.asp?No=Ref-___40465)	<u>XX/X</u> <u>X</u> 4/19
(b) through	No change.	
(c)		

Rulemaking Authority 213.06(1), 1002.395(13) F.S. Law Implemented 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13) FS. History—New 6-6-11, Amended 1-25-12, 7-28-15, 1-17-18, 1-8-19,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 24, 2019

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 21, 2019

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.:	RULE TITLES:
12A-1.070	Leases and Licenses of Real Property; Storage of Boats and Aircraft
12A-1.087	Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes
12A-1.097	Public Use Forms

PURPOSE AND EFFECT: Section 5, Chapter 2019-42, L.O.F., reduced the state sales tax rate for leases of real property from 5.7% to 5.5%. The purpose of the proposed amendment to Rule 12A-1.070, F.A.C., is to adjust the state sales tax rate reflected in the rule to match the statutory change.

Section 1, Chapter 2019-132, L.O.F., created section 581.217, F.S., State hemp program, effectively establishing hemp as an agricultural commodity. The purpose of the proposed amendments to Rule 12A-1.087, F.A.C., is to incorporate the new section of statute into the rule, allowing for the exemption of certain equipment and items used for agricultural purposes. The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., is to adopt, by reference, revisions to forms currently used to administer sales and use tax. These revisions include both annual updates and statutory changes.

SUMMARY: The state sales tax rate is set by the Legislature and is subject to change from year to year. The 2019 Legislature reduced the state rate for leases and licenses of real property from 5.7% to 5.5%. The proposed amendment to Rule 12A-1.070, F.A.C., adjusts the state sales tax rate to match the statutory change.

Hemp had been classified as an agricultural commodity; thereby, exempting certain farm equipment from sales and use tax. The amendment to Rule 12A-1.087, F.A.C., incorporates new statutory reference for the state hemp program.

Rule 12A-1.097, F.A.C., contains updates to sales and use tax rules and forms based on statutory changes made by the 2019 Legislature.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 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., 212.18(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, 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03(6), 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(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.255, 213.29, 213.37, 213.755, 215.26, 219.07, 288.1083, 288.1258, 290.00677, 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), 581.217, FS.

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PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. If a meeting is requested in writing, members of the public can also attend electronically via webinar; registration information will be posted to the Department's website at <http://floridarevenue.com/publicmeetings>.

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THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft.

(1) through (3) No change.

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

(e) Utility charges paid by a tenant to the lessor for the privilege or right to use or occupy real property are taxable, unless the lessor has paid the sales tax to the utility company on such utilities consumed by the tenant, and the utilities billed by the lessor to the tenant are separately stated on the lessor’s invoice to the tenant at the same or lower price as that billed by the utility company to the lessor.

1. Example: Landlord owns a building with 5 offices and common areas. All offices are the same size. Landlord uses one office and leases the other four. The lease agreement provides that the utility charges are “additional rent” and failure to pay such utility charges when required will cause the lease to terminate. All offices use approximately the same amount of utilities. Utility services are sold by City Utilities to Landlord. Landlord’s total utility bill is \$1,900. Of that total, \$150 was non-taxable water, garbage, and sewage charges.

Landlord charges each tenant \$2,000 rent and 1/5 of Landlord’s total utility bill with no mark-up. Tenant owes tax on the rent and on his portion of the utility charges not taxed to Landlord. Therefore, the invoice to the tenant for the month should read:

Rent	\$2,000.00
Tenant’s one-fifth share of charges not taxed to Landlord (\$150 * 20%)	30.00
Total subject to sales tax	\$2,030.00
Florida (5.5% 5.7%) sales tax	<u>111.65</u> 115.71
Reimbursement for one-fifth share of utilities on which tax was paid by Landlord (\$1,900 - \$150 * 20%)	<u>350.00</u>
Total Amount Due	<u>\$2,491.65</u> \$2,495.71

2. Example: Same facts as above, except Landlord marks up Tenants’ share of the total of City Utilities’ service bill by 10 percent. Thus each tenant’s one-fifth share of utilities would be \$418.00, instead of \$380.00. Again, if Landlord separately states the utility charges on the tenant’s invoice, Landlord should compute the tax as follows:

Rent	\$2,000.00
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Tenant’s one-fifth share of utilities not taxed (total utilities \$418.00, less utilities on which Landlord paid tax, \$350.00)	68.00
Total subject to tax	\$2,068.00
Florida (5.5% 5.7%) sales tax	<u>113.74</u> 117.88

Reimbursement for one-fifth share of utilities on which tax was paid by Landlord	<u>350.00</u>
Total Amount Due	<u>\$2,531.74</u> \$2,535.88

(f) through (g) No change.

(5) through (7) No change.

(8) When a tenant (lessee) or other person occupying, using, or entitled to use any real property (licensee) sublets or assigns some portion of the leased or licensed property, he may take credit on a pro rata basis for the tax that he paid to his landlord or other such person on the space that he subleases or assigns. Proration shall be computed on square footage or some other basis acceptable to the Executive Director or the Executive Director’s designee in the responsible program. For example, Tenant leases 200 square feet of floor space for \$400.00 and pays Landlord ~~\$22.80~~ \$22.00 rental tax. Tenant subleases 100 square feet, or one half, of the space to Subtenant for \$300.00 and collects ~~\$17.40~~ \$16.50 tax which he remits to the State, less a credit of ~~\$11.40~~ \$11.00 for tax that he paid to his landlord on the space that he subleased to Subtenant. (One half of \$400.00 is \$200.00 and ~~5.5~~ 5.5 percent of this amount is ~~\$11.40~~ \$11.00.)

(9) through (23) No change.

Rulemaking Authority ~~212.17(6)~~, 212.18(2), 213.06(1) FS. Law Implemented 212.02(10)(h), (i), (13), 212.03(6), 212.031 FS. History—New 10-7-68, Amended 2-8-69, 10-7-69, 6-16-72, 9-26-77, 10-18-78, 12-31-81, 7-20-82, Formerly 12A-1.70, Amended 1-2-89, 3-27-95, 7-17-95, 1-17-18, 1-8-19, ~~XX-XX-XX~~.

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

(1)(a) The sale, rental, lease, use, consumption, repair, including the sale of replacement parts and accessories, or storage for use of power farm equipment or irrigation equipment is exempt. To qualify for this exemption, the power farm equipment or irrigation equipment must be used exclusively on a farm or in a forest in the agricultural production of crops or products as produced by those agricultural industries included in ~~sections~~ section 570.02(1) and 581.217, F.S., or for fire prevention and suppression work with respect to such crops or products. Power farm equipment that is not purchased, leased, or rented for exclusive use in the agricultural production of agricultural products, or for fire prevention or suppression work with respect to such crops or

products, does not qualify for exemption. This exemption is not forfeited by moving qualifying power farm equipment between farms or forests.

(b) The exemption will not be allowed unless the purchaser furnishes the seller a written certificate that the purchased items qualify for the exemption under section 212.08(3), F.S. The format of a suggested certificate is contained in subsection (10) of this rule.

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

(a) Agricultural industries, as defined in ~~sections section~~ 570.02(1) ~~and 581.217~~, F.S., include aquaculture, horticulture, floriculture, viticulture, forestry, dairy, livestock, poultry, bees, and any and all forms of farm products and farm production.

(b) through (g) No change.

(3) through (9) No change.

(10) Suggested Exemption Certificate for Items Used for Agricultural Purposes.

(a) through (e) No change.

(f) The following is a suggested format of an exemption certificate to be issued by any person purchasing or leasing power farm equipment qualifying for exemption under section 212.08(3), F.S., or items that qualify for exemption as items for agricultural use or items for agricultural purposes. Exemption purposes listed on the suggested format that are not relevant to the purchaser or lessee may be eliminated from the certificate. The Department does not furnish the printed exemption certificate to be executed by purchasers or lessees when purchasing tax-exempt power farm equipment or items for agricultural use or for agricultural purposes. For an aquaculture health product, the purchaser may use the suggested purchaser's exemption certificate below or provide a copy of the aquaculture producer's Aquaculture Certification from the Florida Department of Agriculture and Consumer Services to the selling dealer.

ITEMS FOR AGRICULTURAL USE OR FOR
 AGRICULTURAL PURPOSES AND POWER FARM
 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 purpose as checked in the space provided. This is not intended to be an exhaustive list.:-

Cloth, plastic, or similar material used for shade, mulch, or protection from frost or insects on a farm.

Fertilizers (including peat, topsoil, sand used for rooting purposes, peatmoss, compost, and manure, but not fill dirt), insecticides, fungicides, pesticides, and weed killers used

for application on or in the cultivation of crops, groves, home vegetable gardens, and commercial nurseries.

Generators purchased, rented, or leased for exclusive use on a poultry farm. See the exemption category provided for power farm equipment, as defined in section 212.02(30), F.S., which includes generators, motors, and similar types of equipment.

Insecticides and fungicides, including disinfectants, used in dairy barns or on poultry farms for the purpose of protecting cows or poultry or used directly on animals, as provided in section 212.08(5)(a), F.S.

Animal health product that are administered to, applied to, or consumed by livestock or poultry to alleviate pain or cure or prevent sickness, disease, or suffering, as provided in section 212.08(5)(a), F.S.

Aquaculture health product to prevent or treat fungi, bacteria, and parasitic diseases, as provided in section 212.08(5)(a), F.S. I certify that I am engaged in the production of aquaculture products and certified under section 597.004, F.S.

Nets, and parts used in the repair of nets, purchased by commercial fisheries.

Nursery stock, seedlings, cuttings, or other propagative material for growing stock.

Portable containers, or moveable receptacles in which portable containers are placed, that are used for harvesting or processing farm products.

Seedlings, cuttings, and plants used to produce food for human consumption.

Stakes used to support plants during agricultural production.

Items that are used by a farmer to contain, produce, or process an agricultural commodity, such as: glue for tin and glass for use by apiarists; containers, labels, and mailing cases for honey; wax moth control with paradichlorobenzene; cellophane wrappers; shipping cases; labels, containers, clay pots and receptacles, sacks or bags, burlap, cans, nails, and other materials used in packaging plants for sale; window cartons; baling wire and twine used for baling hay; and other packaging materials for one time use in preparing an agricultural commodity for sale.

Liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised.

Liquefied petroleum gas, diesel, or kerosene used to transport bees by water and in the operation of equipment used in the apiary of a beekeeper.

Liquefied petroleum gas, diesel, or kerosene used for agricultural purposes in any tractor, vehicle, or other farm equipment that is used exclusively on a farm for farming purposes.

() Butane gas, propane gas, natural gas, or other form of liquefied petroleum gas used in a tractor, vehicle, or other farm equipment used directly or indirectly for the production, packing, or processing of aquacultural products, whether on or off the farm.

() Power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in sections section 570.02(1) and 581.217, F.S., or

() Power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in sections section 570.02(1) and 581.217, F.S., or

() Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in sections section 570.02(1) and 581.217, F.S., or

() Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in sections section 570.02(1) and 581.217, F.S.

() Other (include description and statutory citation):

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.

The exemption specified by the purchaser may be verified by calling (850)488-6800, Monday through Friday (excluding holidays).

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 _____

(g) No change.

(11) through (12) No change.

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)(jjj), 212.085, 581.217, 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, 1-10-17, 1-17-18, 1-8-19, ~~XX-XX-XX~~.

12A-1.097 Public Use Forms.

(1) No Change

Form Number	Title	Effective Date
(2) through (3)	No change	
(4)(a) DR-7	Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-__10168)	XX/X <u>X</u> 01/19
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-__10169)	XX/X <u>X</u> 01/19
(c) DR-15CO N	Consolidated Summary – Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-__10168)	XX/X <u>X</u> 01/19
(5)(a) DR-15	Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-__10170)	XX/X <u>X</u> 01/19
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-__10171)	XX/X <u>X</u> 01/19
(c)	No change	
(d) DR-15EZ	Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-__10172)	XX/X <u>X</u> 01/19
(e) DR-15EZ N	Instructions for DR-15EZ Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-__10173)	XX/X <u>X</u> 01/19
(f) through (k)	No change	

(6) through (10)	No change	
(11) DR-46NT	Nontaxable Medical Items and General Grocery List (R-01/18) (http://www.flrules.org/Gateway/reference.aspx?No=Ref-__08959)	XX/X X 01/18
(12) through (22)	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, 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(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 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, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Tammy Miller
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 24, 2019
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 21, 2019

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-15.014 Transition Rule

PURPOSE AND EFFECT: Section 5, Chapter 2019-42, L.O.F., reduced the state sales tax rate on the lease of real property from 5.7% to 5.5%. The purpose of the proposed amendment to Rule 12A-15.014, F.A.C., is to conform the state sales tax rate reflected in rule to match the statutory change.

SUMMARY: The state sales tax rate is set by the Legislature and is subject to change from year to year. The 2019 Legislature reduced the state rate on the lease or license of real property from 5.7% to 5.5%.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 212.18(2), 213.06(1), FS.

LAW IMPLEMENTED: 212.031, 212.05(1), 212.05011, 212.054, 212.055, 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: October 16, 2019, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. If a meeting is requested in writing, members of the public can also attend electronically via webinar; registration information will be posted to the Department's website at <http://floridarevenue.com/publicmeetings>.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-15.014 Transition Rule.

(1) No change.

(2) Commercial Rentals. Prepayments of rents to avoid increased tax rate are prohibited. Tenants with leases in effect prior to the effective date of any such surtax which provide for payments to be made on and after the effective date of any such surtax, cannot avoid tax by prepaying rent prior to the effective date of the surtax. Commercial rentals will be taxed at 5.5% ~~5.7%~~ plus the surtax rate for all rentals due on or after the effective date of any such surtax.

(3) No change.

Rulemaking Authority ~~212.17(6)~~, 212.18(2), 213.06(1) FS. Law Implemented 212.031, 212.05(1), 212.05011, 212.054, 212.055 FS. History—New 12-11-89, Amended 11-16-93, 3-20-96, 10-2-01, 4-17-03, 1-17-18, 1-8-19,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: September 24, 2019

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: August 21, 2019

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-19.100 Public Use Forms

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

SUMMARY: The Florida Communications Services Tax Return, Form DR-700016, is revised annually to provide the local tax rate by jurisdiction for all registered communications services dealer. The annual adoption of this form provides the effective dates of jurisdictional tax rates.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or

indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: : 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

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

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

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

DATE AND TIME: October 16, 2019, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. If a meeting is requested in writing, members of the public can also attend electronically via webinar; registration information will be posted to the Department's website at <http://floridarevenue.com/publicmeetings>.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

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
<u>XX/XX</u>	<u>January 2020 –</u>	<u>January 1, 2020 –</u>
01/19	January 2019 – <u>December 2019</u>	January 1, 2019 – <u>December 31, 2019</u>
01/18	January 2018 – December 2018	January 1, 2018 – December 31, 2018
01/17	January 2017 – December 2017	January 1, 2017 – December 31, 2017
07/16	July 2016 – December 2016	July 1, 2016 – December 31, 2016
01/16	January 2016 – June 2016	January 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 31, 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 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005
01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005

11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004
10/04	October 2004	October 1, 2004 – October 31, 2004
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004
12/03	December 2003	December 1, 2003 – December 31, 2003
11/03	November 2003	November 1, 2003 – November 30, 2003
10/03	October 2003	October 1, 2003 – October 31, 2003

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

12/01	October 2001 – December 2001	October 1, 2001 – December 31, 2001
Form Number	Title	Effective Date
(3)	No changes	
(4)(a) DR-700016	<u>Florida Communications Services Tax Return (R. XX/XX)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-___)	<u>XX/X</u> <u>X</u>
(b) (a) DR-700016	Florida Communications Services Tax Return (R. 01/19) (http://www.flrules.org/Gateway/reference.asp?No=Ref-10176)	01/19
(c) DR-700016	Florida Communications Services Tax Return (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08961)	01/18
(d) DR-700016	Florida Communications Services Tax Return (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07758)	01/17
(e) (b) DR-700016	Florida Communications Services Tax Return (R. 07/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07757)	07/16
(f) DR-700016	Florida Communications Services Tax Return (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06316)	01/16
(g) DR-700016	Florida Communications Services Tax Return (R. 07/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06320)	07/15
(h) DR-700016	Florida Communications Services Tax Return (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-04860)	01/15
(c) through (nn)	Redesignate as (i) through (tt)	
(5) 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, 1-10-17, 1-17-18, 1-8-19, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Tammy Miller
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 24, 2019
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 21, 2019

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: 12B-4.013
RULE TITLE: Conveyances Subject to Tax
PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-4.013, F.A.C., is to implement statutory changes required by Section 4, Chapter 2019-42, L.O.F., as well as remove obsolete language.
SUMMARY: The proposed amendments update and remove obsolete language and remove the exemption requirement that a deed or other instrument that transfers homestead property between spouses must be recorded within one year after the date of marriage.
SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:
The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.
The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal

for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11, 213.06(1) FS.

LAW IMPLEMENTED: 201.01, 201.02, 201.08, 201.09, 201.10, 201.11, 201.21, 201.22, 201.23, 201.24, 517.32 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: October 16, 2019, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. If a meeting is requested in writing, members of the public can also attend electronically via webinar; registration information will be posted to the Department's website at <http://floridarevenue.com/publicmeetings>.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

(1) through (26) No change.

(27) Deeds Between Spouses. Husband and Wife Deeds:

(a) A deed that transfers any interest in Florida real property between spouses is taxable based on the consideration for the property interest transferred. When the property is encumbered, the consideration includes the mortgage balance in proportion to the interest transferred. Deeds transferring unencumbered property between spouses are not taxable, except that any consideration paid by one spouse to the other spouse for additional shares greater in value than their undivided interest is taxable. Where the property is encumbered, tax is based on the mortgage balance in proportion to the interest transferred by the grantor.

(b) No However, no tax is due on a deed that transfers the marital home, or an interest therein, between spouses or former spouses pursuant to an action for dissolution of marriage when the transfer is made at the time of or following executed on or after July 1, 1997, between spouses or former spouses at the time of divorce. This exemption does not apply to any transfer

~~of real property other than the marital home. For the purpose of this rule, The marital home means the primary residence of the married couple. Thus, for example, a document that conveys any interest in another residence or investment property is taxable. Tax is due on a deed that transfers the marital home, or an interest therein, between spouses when the transfer is made. The tax should be paid on any real property transfers recorded prior to the final dissolution of the marriage divorce decree. Tax paid on such deed After July 1, 1997, an application for refund must be filed within one year prior to the final dissolution of the marriage may be refunded. of the final divorce decree to request the tax paid on a deed that conveyed the marital home.~~ To request a refund, a completed Form DR-26, Application for Refund, must be submitted with proof of payment of the tax, including a copy of the final divorce decree. Proof that the real property was the marital home is also required.

(c) No tax is due on a deed that transfers any interest in homestead property between spouses, when the only consideration for the transfer is the amount of a mortgage or other lien encumbering the homestead property at the time of the transfer. When there is consideration other than a mortgage or other lien encumbering the homestead property, tax is due on the total consideration including any mortgages or liens encumbering the property at the time of the transfer. For the purpose of this paragraph, the term "homestead property" has the same meaning as the term "homestead" as defined in s. 192.001, F.S., and s. 6(a), Art. VII of the State Constitution.

(28) No change.

Rulemaking Authority 201.11, 213.06(1) FS. Law Implemented 201.01, 201.02 FS. History—New 8-18-73, Formerly 12A-4.13, Amended 12-11-74, 2-21-77, 5-23-77, 12-26-77, 7-3-79, 9-16-79, 11-29-79, 3-27-80, 12-23-80, 12-30-82, Formerly 12B-4.13, Amended 12-5-89, 6-4-90, 2-13-91, 2-16-93, 10-18-94, 12-30-97, 7-28-98, 1-4-01, 5-4-03, 4-5-07, 7-30-13, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 24, 2019

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 21, 2019

DEPARTMENT OF REVENUE

Miscellaneous Tax

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

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12B-5.150, F.A.C., is to incorporate revisions to five forms to clarify when a quarterly refund due

date may be extended and to two forms to clarify bonds for natural gas retailers are not required.

SUMMARY: Updates and revisions to Form DR-138 (Application for Fuel Tax Refund Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes); Form DR-156 (Florida Fuel or Pollutants Tax Application); Form DR-157W (Bond Worksheet Instructions); Form DR-160 (Application for Fuel Tax Refund Mass Transit System Users); Form DR-189 (Application for Fuel Tax Refund Municipalities, Counties and School Districts); Form DR-190 (Application for Fuel Tax Refund Non-Public Schools); and Form DR-309660 (Application for Pollutants Tax Refund).

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

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

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

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

DATE AND TIME: October 16, 2019, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. If a meeting is requested in writing, members of the public can also attend electronically via

webinar; registration information will be posted to the Department's website at <http://floridarevenue.com/publicmeetings>.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.150 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) DR-138	Application for Fuel Tax Refund Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__08973)	XX/X X 01/18
(3) DR-156	Florida Fuel or Pollutants Tax Application (R. 1/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__08974)	XX/X X 01/18
(4) through (8)	No change	
(9) DR-157W	Bond Worksheet with Instructions (R. 10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__03582)	XX/X X 01/14
(10) DR-160	Application for Fuel Tax Refund – Mass Transit System Users (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__08976)	XX/X X 01/18
(11) through (13)	No change	
(14) DR-189	Application for Fuel Tax Refund – Municipalities, Counties and School Districts (R. 01/18)	XX/X X 01/18

	(http://www.flrules.org/Gateway/reference.asp?No=Ref-__08978)	
(15) DR-190	Application for Fuel Tax Refund – Non-Public Schools (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__08979)	XX/X X 01/18
(16) through h (35)	No change	
(36) DR-30966 0	Application for Pollutants Tax Refund (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-__08980)	XX/X X 01/18
(37) through h (38)	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, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Tammy Miller
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 24, 2019
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 21, 2019

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.: RULE TITLES:
12B-8.001 Premium Tax; Rate and Computation
12B-8.003 Tax Statement; Overpayments

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-8.001, F.A.C., is to incorporate statutory changes made by the 2019 Legislature regarding contributions to eligible nonprofit scholarship-funding organizations, as well as to remove obsolete language. The purpose of the proposed amendments to Rule 12B-8.003, F.A.C., is to adopt, by reference, changes to four forms used in the administration of insurance premium taxes, fees, and surcharges. These revisions include both annual updates and legislative changes.

SUMMARY: Updates regarding contributions to eligible nonprofit scholarship-funding organizations. Changes to forms used in the administration of insurance premium taxes, fees, and surcharges; these forms include Form DR-907N [Instructions for Filing Insurance Premium Installment Payment (Form DR-907)]; Form DR-908 (Insurance Premium Taxes and Fees Return For Calendar Year 2019); Form DR-908N (Instructions For Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return); and Form DR-350900 (2019 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908).

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 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: October 16, 2019, 10:00 a.m.
 PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. If a meeting is requested in writing, members of the public can also attend electronically via webinar; registration information will be posted to the Department’s website at <http://floridarevenue.com/publicmeetings>.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-8.001 Premium Tax; Rate and Computation.

(1) No change.

(2) Installments of tax. An estimated tax shall be filed on April 15, June 15, and October 15 of each year which shows the estimated amount of tax due for the preceding quarter, except the June 15 installment shall be for the period ending June 30; payment of that estimated amount shall be made at the time the report is filed. No credit for any of the allowable credits may be made against the insurer’s premium tax until the annual premium tax return is filed. Taxpayers may not credit any estimated tax payments against their estimated premium tax. Any estimated payment credits not taken when available cannot be carried forward or carried back. On or before March 1 in each year, an annual return shall be filed showing, by quarters, the gross amount of receipts taxable for the preceding year and the installment payments made during the year. A final payment of tax due for that year shall be made at the time the taxpayer files his annual return. A 10 percent penalty shall be imposed on any underpayment or late payment due and payable with the annual return. Installments of tax are applicable to taxes imposed by Sections 175.101, 185.08, 252.372, 624.4621, 624.475, 624.509, 624.510, 624.515, 627.357, 628.6015, 629.5011 and 636.066, F.S.

(a) No change.

(b)1. Contributions to eligible nonprofit scholarship-funding organizations (SFOs) ~~made on or after July 1, 2014,~~ for insurance premium tax reduce the amount required to meet the prior year exception referenced in paragraph (a). For

taxable years beginning before January 1, 2019, the ~~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. For taxable years beginning on or after January 1, 2019, a taxpayer may, after earning a tax credit under section 624.51055, F.S., reduce any estimated payment in that taxable year by the amount of the credit. Cross reference: Rule Chapter 12-29, F.A.C.

~~2. Example: An insurer remitted three installment payments of \$16,000 each on April 15, 2014; June 13, 2014; and October 15, 2014. The taxpayer also made a \$17,000 contribution to an SFO and was issued a certificate of contribution on October 2, 2014, which generated a credit for the taxpayer. For the prior tax year ending December 31, 2013, tax of \$80,000 was reported on the return (Form DR 908 Line 11 (Total Tax Due) less the sum of Line 9 (Filing Fees) and Line 10 (Commercial/Residential Policy Surcharge)). Taxpayer’s prior year exception computation is as follows:~~

Due dates of installments	(1st) 4/15/2014	(2nd) 6/15/2014	(3rd) 10/15/2014
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
(a) Prior year exception amount	27% of tax 21,600.00	54% of tax 43,200.00	81% of tax 64,800.00
(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	17,000.00

(e) The prior year exception adjusted for the credit for contributions to SFOs per Section 1002.395(5)(f), F.S., equals (a) less (b)	21,600.00	43,200.00	47,800.00
Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).	No	No	Yes

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

~~2.3. Example: An insurer remitted three estimated payments of \$20,000 each on April 13, 2018 ~~April 15, 2015~~; June 15, ~~2018~~ 2015; and October 15, ~~2018~~ 2015. The taxpayer also made three \$10,000 contributions to an SFO and was issued three certificates of contribution on April 13, 2018 ~~April 15, 2015~~; June 15, ~~2018~~ 2015; and October 15, ~~2018~~ 2015. For the prior insurance premium tax year ending December 31, ~~2017~~ 2014, tax of \$100,000 was reported on the return [(Form DR-908 Line 11 (Total Tax Due) less the sum of Line 9 (Filing Fees) and Line 10 (Commercial/Residential Policy Surcharge)]. Taxpayer's prior year exception computation is as follows:~~

Due dates of installments	(1st) <u>4/15/2018</u> 2015	(2nd) <u>6/15/2018</u> 2015	(3rd) <u>10/15/2018</u> 2015
Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated	20,000.00	40,000.00	60,000.00
(a) Prior year exception amount	27% of tax 27,000.00	54% of tax 54,000.00	81% of tax 81,000.00

(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
(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)	17,000.00	34,000.00	51,000.00
Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).	Yes	Yes	Yes

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

~~3. Example: An insurer remitted three estimated payments of \$20,000 each on April 15, 2019; June 14, 2019; and October 15, 2019. The taxpayer also made three \$10,000 contributions to an SFO and was issued three certificates of contribution on April 19, 2019; October 18, 2019; and February 14, 2020. For the insurance premium tax year ending December 31, 2019, tax of \$100,000 is reported on the return [Form DR-908 Line 11 (Total Tax Due) less the sum of Line 9 (Filing Fees) and Line 10 (Commercial/Residential Policy Surcharge)]. Taxpayer's prior year exception computation is as follows:~~

Due dates of installments	(1st) <u>4/15/2019</u>	(2nd) <u>6/15/2019</u>	(3rd) <u>10/15/2019</u>
Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year	<u>20,000.00</u>	<u>40,000.00</u>	<u>60,000.00</u>

through the installment date indicated			
(a) Prior year exception amount	27% of tax 27,000.00	54% of tax 54,000.00	81% of tax 81,000.00
(b) Cumulative donations timely made to SFOs for the taxable year. Certificate of contribution must be issued for the taxable year.	30,000.00	30,000.00	30,000.00
(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)	0.00	24,000.00	51,000.00
Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).	Yes	Yes	Yes

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

- (c) through (d) No change.
- (3) Credits Against the Tax.
- (a) through (c) No change.
- (d) 1. through 4. No change.

5. Expiration. With the exception of the carryovers allowed in Section 624.5105(1)(e), F.S., the provisions of Section 624.5105, F.S., will expire and be void on June 30, 2015.

(e) Certified Capital Company (CAPCO) Credit.

1. Who May Claim the Credit. Any certified investor who made an investment of certified capital in a CAPCO and earned a CAPCO credit under Section 288.99, F.S., is entitled to use no more than 10 percent of the CAPCO credit, including any carryover CAPCO credits, per year beginning with the insurance premium tax (IPT) return for calendar year 2000.

2. Carryovers of CAPCO Credit. Any CAPCO credits not used by a certified investor in any single year may be carried forward and applied against the premium tax liabilities of such

investor for subsequent calendar years. The IPT return for calendar year 2010 is the first return on which a certified investor or a transferee of a certified investor's unused CAPCO credit may use carryover CAPCO credits.

3. Transfer/Sale of CAPCO Credit. CAPCO credits may be sold. A transfer or sale of a CAPCO credit will not affect the time schedule for taking the CAPCO credit. The claim of a transferee of a certified investor's unused CAPCO credit is permitted in the same manner and subject to the same provisions and limitations as the original certified investor. Transfers or sales of a current year CAPCO credit (the amount of CAPCO credit available to be claimed in the current tax year), future year CAPCO credits (the amount of CAPCO credit available to be claimed in future years — excluding carryover CAPCO credits), and CAPCO credit carryovers (the amount of CAPCO credit carried over from prior years where the current year CAPCO credit at that time was not fully used) are allowed.

a.(I) When current year CAPCO credits, future year CAPCO credits or carryover CAPCO credits are transferred in whole or in part, written notification of such action must be provided to the Department of Revenue, Return Reconciliation Process, Insurance Premium Tax, 5050 W. Tennessee St., Tallahassee, FL 32399 0100. This notification must be made at the earlier of within 30 days of such action or 30 days prior to when such IPT return on which such CAPCO credits could initially be claimed is due. The notification is required to contain the name and federal identification number of the original CAPCO investor, the name and federal identification number of the seller (if different from the original CAPCO investor), the name and federal identification number of the purchaser, the amount and type of CAPCO credit being transferred/sold, and a schedule tracking the amount of CAPCO credit granted the original investor and the use of such CAPCO credit through the date of transfer/sale.

(II) Transfer/sale of Future Year and Carryover CAPCO Credit Example. Insurer Z made an investment of certified capital in a CAPCO of \$1,000,000 in 1999 and earned a CAPCO credit of \$1,000,000. Insurer Z may use up to \$100,000 of its CAPCO credit, including any carryover CAPCO credit, each IPT year, beginning with the 2000 IPT return, until the CAPCO credit is used in its entirety. In 2000, 2001, 2002, 2003 and 2004, Insurer Z used CAPCO credits of \$100,000, \$100,000, \$100,000, \$75,000 and \$30,000, respectively. Insurer Z did not transfer any of its 2000, 2001, 2002, 2003 or 2004 current year CAPCO credits, as it had no affiliates. Insurer Z had a carryover CAPCO credit of \$95,000 (\$25,000 from 2003 and \$70,000 from 2004), which could be used by Insurer Z on its 2010 IPT return. On December 1, 2005, Insurer Z sells all of its remaining CAPCO credits and carryover credits, including its 2005 current year CAPCO

credit, to Insurer M. By December 31, 2005 [the earlier of December 31, 2005 (30 days after the date of transfer), or January 31, 2006 (30 days prior to the due date of the 2005 IPT return, the return on which the transferred CAPCO credits could initially be claimed)], Insurer Z sent a letter to the Department of Revenue stating that it sold all of its CAPCO credits to Insurer M. The letter included the federal identification numbers of Insurer Z and Insurer M. The letter also included a breakdown of how insurer Z used its CAPCO credits from 2000 to 2004 (\$405,000 of CAPCO credits used by Insurer Z—\$100,000 used on its 2000 IPT year, \$100,000 used on its 2001 IPT year, \$100,000 used on its 2002 IPT year, \$75,000 used on its 2003 IPT year, and \$30,000 used on its 2004 IPT year) and a recap of the amount of CAPCO credits sold (CAPCO credits of \$100,000 per year for IPT years 2005 through 2009 and a \$95,000 CAPCO credit carryover available for the 2010 IPT year for a total of \$595,000). Insurer M started claiming CAPCO credits beginning with its 2005 IPT return. Insurer M will include a statement with each of its IPT returns on which it is claiming a CAPCO credit that it purchased its CAPCO credit from Insurer Z on December 1, 2005.

~~b.(I) Instead of fulfilling the requirements of sub-subparagraph a., when a certified investor transfers in whole or in part current year CAPCO credits to an affiliate of the certified investor, the certified investor and the affiliate(s) to whom the current year CAPCO credit transfer was made are required to prepare a schedule reconciling how the certified investor’s current year CAPCO credit was utilized and attach a copy of that schedule to the current year IPT returns of the certified investor and affiliate(s) to whom an allocation of current year CAPCO credit was made. The schedule must include the name, federal identification number, and amount of CAPCO credit claimed by each entity. In addition, the certified investor must attach a copy of the certification letter it received from the certified capital investment company to its IPT return.~~

~~(H) Transfer of Current Year CAPCO Credit Example. Insurer A made an investment of certified capital in a CAPCO of \$1,000,000 in 1999 and earned a CAPCO credit of \$1,000,000. Insurer A may use up to \$100,000 of its CAPCO credit, including any carryover CAPCO credit, each IPT year, beginning with the 2000 IPT return, until the CAPCO credit is used in its entirety. In the 2005 IPT year, Insurer A transferred \$20,000 of its \$100,000 current year CAPCO credit to its subsidiary, Insurer B. On their 2005 IPT returns, Insurer A claimed a CAPCO credit of \$80,000 and Insurer B claimed a CAPCO credit of \$20,000. Both insurers attached a schedule reconciling the use of Insurer A’s \$100,000 current year CAPCO credit. The reconciliation schedule included Insurer A’s and Insurer B’s names, federal identification numbers, and~~

~~the amount of CAPCO credit claimed by each insurer. In addition, Insurer A attached a copy of its CAPCO credit certification letter to its 2005 IPT return.~~

~~4. Recordkeeping Requirements. Every certified investor and transferee claiming a CAPCO credit must retain a copy of the certification letter received from the certified capital investment company and a schedule reconciling all credit carryovers, transfers, and sales for as long as the contents are material for administrative purposes. The retention of records is generally controlled by Section 213.35, F.S., which requires records to be kept until the expiration of time for the Department of Revenue to make an assessment under Section 95.091(3), F.S.~~

~~(e) (f) Credit for Contributions to Nonprofit Scholarship-Funding Organizations. See Rule Chapter 12-29, F.A.C., for provisions on credits against the tax for contributions made to eligible nonprofit scholarship-funding organizations.~~

~~(4) through (9) No change. Rulemaking Authority 213.06(1), 220.183(4)(d), 288.99(11) (2010), 624.5105(4)(b), 1002.395(13) FS. Law Implemented 175.101, 175.1015, 175.121, 175.141, 185.08(3), 185.085, 185.10, 185.12, 213.05, 213.235, 220.183(3), 288.99(11) (2010), 624.4621, 624.46226, 624.4625, 624.475, 624.509, 624.5092, 624.50921, 624.510, 624.5105, 624.51055, 624.511, 624.518, 624.519, 624.520(2), 626.7451(11), 627.3512, 627.357(9), 628.6015, 629.5011, 634.131, 634.313(2), 634.415(2), 1002.395 FS. History—New 2-3-80, Formerly 12B-8.01, Amended 3-25-90, 4-10-91, 2-18-93, 6-16-94, 10-19-94, 1-2-96, 12-9-97, 6-2-98, 4-2-00, 10-15-01, 8-1-02, 6-20-06, 9-1-09, 4-26-10, 6-6-11, 1-25-12, 7-28-15, XX-XX-XX.~~

12B-8.003 Tax Statement; Overpayments.

(1) through (3) No change.

Form Title	Effective Date
(4)(a) No change	
(b) Instructions for Filing Insurance Premium DR- Installment Payment (Form DR-907) 907N (http://www.flrules.org/Gateway/reference.asp?No=Ref-__40182)	<u>XX/X</u> <u>X</u> 01/19
(5)(a) Insurance Premium Taxes and Fees Return for DR- Calendar Year 2019 2018 908 (http://www.flrules.org/Gateway/reference.asp?No=Ref-__40183)	<u>XX/X</u> <u>X</u> 01/19
(b) Instructions for Preparing Form DR-908 DR- Florida Insurance Premium Taxes and Fees 908N Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-__40184)	<u>XX/X</u> <u>X</u> 01/19
(6) 2019 2018 Insurance Premium Tax Information DR- for Schedules XII and XIII, Form DR-908	<u>XX/X</u> <u>X</u> 01/19

35090 (http://www.flrules.org/Gateway/reference.asp?No=Ref-___10185)

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, 1-10-17, 1-17-18, 1-8-19,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Tammy Miller
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 24, 2019
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 21, 2019

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NOS.: RULE TITLES:
 12C-1.013 Adjusted Federal Income Defined
 12C-1.0192 Renewable Energy Technologies Investment Tax Credit
 12C-1.051 Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-1.013, F.A.C., is to incorporate statutory changes made to Florida Corporate Income Tax by Section 2, Chapter 2019-168, L.O.F., so that all amounts included in federal taxable income under s. 951A, I.R.C., can be subtracted from state taxable income.

The proposed repeal of Rule 12C-1.0192, F.A.C., is to remove an expired tax credit and conform with the statutory repeal of the law implemented

The purpose of the proposed amendments to Rule 12C-1.051, F.A.C., is to incorporate statutory changes into seven forms used to administer Florida Corporate Income Tax, including the new subtraction from taxable income, and removing obsolete provisions.

SUMMARY: Amendments to Rule 12C-1.013, F.A.C., include an additional amount of federal taxable income that can be subtracted from state taxable income.

Rule 12C-1.0192, F.A.C., is being repealed to conform to the statutory repeal of a program that has expired.

Updates and revisions to forms incorporated by reference in Rule 12C-1.051, F.A.C., are Form F-1120 (Florida Corporate Income/Franchise Tax Return); Form F-1120A (Florida Corporate Short Form Income Tax Return); Form F-1120N (Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2019); Form F-1120XN (Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return); and Form F-1193T (Notice of Intent to Transfer a Florida Tax Credit Corporate Income Tax). Section 220.1105, F.S., requires the Department of Revenue to calculate, by October 1, 2019, the corporate income tax rate to be imposed for tax years beginning on or after January 1, 2019, but before January 1, 2022. The Department has performed the calculation and has included the new tax rate of 4.458% and has included this rate on Form F-1120 and Form F-1120A.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.24, 220.34(2)(f), 220.34(3), 220.51, 1002.395(13), FS.

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.

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: October 16, 2019, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. If a meeting is requested in writing, members of the public can also attend electronically via webinar; registration information will be posted to the Department's website at <http://floridarevenue.com/publicmeetings>.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-1.013 Adjusted Federal Income Defined.

(1) through (9) No change.

(10)(a) There will be subtracted from taxable income, to the extent included therein, the amounts provided in paragraphs (b), (c), and (d), and (e) of this subsection. However, as to any amount subtracted under this paragraph, such amount will be reduced by all expenses deducted on the taxpayer's return for the taxable year which are attributable, directly or indirectly, to such subtracted amount. Further, no amount will be subtracted from federal taxable income with respect to dividends paid or deemed paid by a Domestic International Sales Corporation.

(b) through (d) No change.

(e) All amounts included in taxable income under s. 951A, I.R.C.

(11) through (21) No change.

Rulemaking Authority 213.06(1), 220.51 FS., 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, 1-10-17, 1-8-19, ~~XX-XX-XX~~.

12C-1.0192 Renewable Energy Technologies Investment Tax Credit.

Rulemaking Authority 213.06(1), 220.192(5), (7), 220.51 FS. Law Implemented 220.192 FS. History—New 4-26-10, ~~Repealed XX-XX-XX~~.

12C-1.051 Forms.

(1) No change.

Form Title	Effective Date
Number	

(2) No change through (3)

(4) F-Florida Corporate Short Form Income Tax ~~XX/X~~ 1120A Return ~~X~~
 (http://www.flrules.org/Gateway/reference.asp?No=Ref-~~40187~~) 01/19

(5)(a) Florida Corporate Income/Franchise Tax ~~XX/X~~ F- Return ~~X~~ 1120 (http://www.flrules.org/Gateway/reference.asp?No=Ref-~~40188~~) 01/19

(b) F-Instructions for – Corporate Income/Franchise ~~XX/X~~ 1120N Tax Return for taxable years beginning on or after January 1, ~~2019~~ 2018 ~~01/19~~
 (http://www.flrules.org/Gateway/reference.asp?No=Ref-~~40189~~)

(6) No change.

(7)(a) No change.

(b) F-Instructions for Preparing Form F-1120 ~~XXX/X~~ 1120X Amended Florida Corporate Income/Franchise ~~X~~ N Tax Return ~~01/19~~
 (http://www.flrules.org/Gateway/reference.asp?No=Ref-~~40190~~)

(8) No change.

through (10)

(11) F-Notice of Intent to Transfer A Florida ~~Tax~~ ~~XX/X~~ 1193T ~~Credit – Corporate Income Tax~~ ~~Energy Tax~~ ~~X~~ ~~Credit~~ ~~(R.~~ ~~01/15)~~ 01/15
 (http://www.flrules.org/Gateway/reference.asp?No=Ref-~~04882~~)

(12) No change.

through (14)

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, 1-10-17, 1-17-18, 1-8-19,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Tammy Miller
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 24, 2019
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 21, 2019

STATE BOARD OF ADMINISTRATION

RULE NO.: 19-8.010
 RULE TITLE: Reimbursement Contract

PURPOSE AND EFFECT: The State Board of Administration of Florida, Florida Hurricane Catastrophe Fund, seeks to amend the rule listed above to implement Section 215.555, F.S.

SUMMARY: The rule is being amended to adopt the 2020-2021 Reimbursement Contract, including Addenda.

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: A Reimbursement Contract meeting the requirements set forth in Section 215.555, F.S., must be adopted annually pursuant to Section 215.555(4) and (16)(b), F.S. Upon review of the proposed changes to the upcoming Contract Year’s Reimbursement Contract, which is incorporated into Rule 19-8.010, F.A.C., Reimbursement Contract, the State Board of Administration of Florida has determined that the preparation of a Statement of Estimated Regulatory Costs is not necessary and that this rule does not meet the statutory threshold for ratification by the Legislature. The changes to this rule also do not directly or indirectly have an adverse impact on economic growth, private sector job creation or employment, or private

sector investment, business competitiveness, or innovation or increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the 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: 215.555(3), FS.
 LAW IMPLEMENTED: 215.555(2), (3), (4), (5), (6), (7), (10), (16), FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: October 18, 2019, 9:00 a.m. (ET) to 10:00 a.m. (ET).

PLACE: Hermitage Centre Conference Room, Hermitage Centre, 1801 Hermitage Boulevard, Tallahassee, FL 32308. Persons wishing to participate by phone may dial 1(888)585-9008 and enter conference code 973-664-296.

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: Donna Sirmons, Florida Hurricane Catastrophe Fund, 1801 Hermitage Blvd., Tallahassee, FL 32308, (850)413-1349, donna.sirmons@sbafla.com. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Donna Sirmons at the number or email listed above.

THE FULL TEXT OF THE PROPOSED RULE IS:

19-8.010 Reimbursement Contract.

(1) The reimbursement contract for the 2020-2021 contract year, <http://www.flrules.org/Gateway/reference.asp?No=ref-XXXXX>, including all Amendments and Addenda, required by Section 215.555(4), F.S., which is called Form FHCF-2020K-“Reimbursement Contract” or “Contract” between (name of insurer) (the “Company”)/NAIC # () and The State Board of Administration of the State of Florida (“SBA”) which administers the Florida Hurricane Catastrophe Fund (“FHCF”), rev. XX/19 is hereby adopted and incorporated by reference into this rule. This contract is effective from June 1, 2020 through May 31, 2021.

~~(2)~~(4) The reimbursement contract for the 2019-2020 contract year,

<http://www.flrules.org/Gateway/reference.asp?No=ref-10198>, including all Amendments and Addenda, required by Section 215.555(4), F.S., which is called Form FHCF-2019K-“Reimbursement Contract” or “Contract” between (name of insurer) (the “Company”)/NAIC # () and The State Board of Administration of the State of Florida (“SBA”) which administers the Florida Hurricane Catastrophe Fund (“FHCF”), rev. 01/19 is hereby adopted and incorporated by reference into this rule. This contract is effective from June 1, 2019 through May 31, 2020.

~~(3)(2)~~ In recognition of the fact that few, if any, companies sustained losses from Hurricanes Hermine and Matthew in 2016 in amounts sufficient to exceed their FHCF retention, and that, notwithstanding the limitations of Art. X(3)(d) of the 2016-2017 Reimbursement Contract, companies may wish to complete a commutation for zero dollars earlier than 36 months after the end of the 2016-2017 contract year, which is the earliest date for commutation allowed under that provision of the Reimbursement Contract. Therefore, with respect to the 2016-2017 Reimbursement Contract, a company and the SBA may mutually agree to initiate and complete a commutation for zero dollars prior to the end of the 36-month period referred to in Art. X(3)(d). Such early commutation, once completed, eliminates the mandatory Proof of Loss requirements under Art. X(3)(b)3. and 4. for all reporting periods subsequent to the completion of the commutation.

~~(4)(3)~~ In recognition of the fact that many companies did not sustain losses from Hurricane Irma in 2017 in amounts sufficient to exceed their FHCF retention, and few, if any, companies sustained losses from Hurricane Nate in 2017 in amounts sufficient to exceed their FHCF retention, and that, notwithstanding the limitations of Art. X(3)(d) of the 2017-2018 Reimbursement Contract, companies may wish to complete a commutation for zero dollars earlier than 36 months after the end of the 2017-2018 contract year, which is the earliest date for commutation allowed under that provision of the Reimbursement Contract. Therefore, with respect to the 2017-2018 Reimbursement Contract, a company and the SBA may mutually agree to initiate and complete a commutation for zero dollars for either or both hurricanes prior to the end of the 36-month period referred to in Art. X(3)(d). Such early commutation, once completed, eliminates the mandatory Proof of Loss requirements under Art. X(3)(b)3. and 4. for all reporting periods subsequent to the completion of the commutation.

~~(5)(4)~~ (a) Subparagraph 215.555(4)(b)1., Florida Statutes, specifies the amount of reimbursement to be paid to an insurer under the Reimbursement Contract and requires the payment of an additional 5% of the reimbursed losses to cover loss adjustment expenses. CS/CS/CS/HB 301 as enacted during the 2019 Regular Session of the Florida Legislature amended subparagraph (4)(b)1. to add a provision stating that “For contracts and rates effective on or after June 1, 2019, the loss adjustment expense reimbursement must be 10 percent of the reimbursed losses.”

(b) The purpose of this subsection of this Rule is to implement the amendment to subparagraph (4)(b)1. only for the 2019-2020 Reimbursement Contract and without consideration of the dates on which the Reimbursement Contract was executed or took effect.

(c) With respect to any reimbursements under the Reimbursement Contract for the 2019-2020 Contract Year, the 5% Loss Adjustment Expense Allowance provided under Subsection (1) of Article IV shall be supplemented by an additional Loss Adjustment Expense Allowance equal to 5% of the reimbursed losses, provided that the total of a company’s reimbursed losses, Loss Adjustment Expense Allowance, and Supplemental Loss Adjustment Expense Allowance does not exceed the company’s Coverage Limit under the Reimbursement Contract.

~~(6)(5)~~ The reimbursement contract form may be obtained by accessing the FHCF website at www.sbafla.com/fhcf; by submitting a written request to the State Board of Administration at P. O. Box 13300, Tallahassee, Florida 32317-3300; or by calling (850) 413-1335.

Rulemaking Authority 215.555(3) FS. Law Implemented 215.555 FS. History—New 5-31-94, Amended 8-29-95, 5-19-96, 6-19-97, 5-28-98, 5-17-99, 9-13-99, 6-19-00, 6-3-01, 6-2-02, 11-12-02, 5-13-03, 5-19-04, 8-29-04, 5-29-05, 11-13-05, 5-10-06, 9-5-06, 5-8-07, 8-13-07, 6-8-08, 9-2-08, 3-30-09, 8-23-09, 3-29-10, 8-8-10, 12-12-10, 9-11-11, 12-19-11, 11-18-12, 12-2-13, 11-12-14, 6-2-15, 1-3-16, 11-9-16, 12-6-17, 1-29-19, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Anne T. Bert, FHCF Chief Operating Officer, State Board of Administration of Florida.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: The Trustees of the State Board of Administration of Florida.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 24, 2019

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 9, 2019

Section III
Notice of Changes, Corrections and
Withdrawals

DEPARTMENT OF HEALTH

Board of Medicine

RULE NO.: RULE TITLE:
64B8-51.006 Rule Governing Licensure and Inspection
 of Electrology Facilities
 NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 45 No. 44, March 5, 2019 issue of the Florida Administrative Register.

The changes are in response to written comments submitted by the staff of the Joint Administrative Procedures Committee and discussion and subsequent vote by the board at a public meeting held August 2, 2019. The changes are as follows:

64B8-51.006 Rule Governing Licensure and Inspection of Electrology Facilities.

- (1) No change.
- (2) Electrology Facility Licensure.
 - (a) No change.

(b) To obtain the license, the applicant shall provide information to the Department as required by this rule on a form provided by the Department and approved and incorporated herein by reference by the Board as Form DH-MQA 1213, entitled “State of Florida Application for Electrolysis Facility Licensure – New Facility or New Ownership” (revised 08/02/2019), which can be obtained from <http://www.flrules.org/Gateway/reference.asp?No=Ref-07894>, or the Department at The Florida Department of Health, Electrolysis Council, Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3256. The applicant must pay a \$100 application fee, which is nonrefundable, \$100 inspection fee, \$100 licensure fee and a \$5.00 unlicensed activity fee.

(3) Electrology Facility Safety and Sanitary Requirements. Paragraph (a) of this subsection applies to all electrology facilities regardless of the modalities used. Paragraph (b) of this rule applies to electrology facilities where epilators are used. Paragraph (c) of this rule applies to electrology facilities where laser or light-based equipment is used.

- (a) No change.
- (b) In addition to those specified in paragraph (3)(a), the requirements to be followed, and materials and equipment to be available, at each electrology facility where epilators are used are listed below.
 - 1. through 3. No change.

4. A sharps container for disposal of used needles/probes, as defined in Rule 64E-16.002(24), F.A.C., effective December 2, 2015, which is hereby incorporated by reference and can be obtained from http://www.flrules.org/Gateway/reference.asp?No=Ref-_____;

- 5. through 7. No change.
- (c) No change.
- (4) through (5) No change.
- (6) Transfer of Ownership or Location of the Electrology Facility.
 - (a) No change.

(b) An electrology facility license may be transferred from one location to another only upon approval by the Department which approval shall be granted upon compliance with all requirements set out below in subparagraphs 1. through 3. Only the licenses for electrology facilities which have passed inspection at the original location are eligible for transfer to another location. In order to begin practice at the new location, the electrology facility license holder must first perform all of the following procedures:

- 1. File a completed application for transfer prior to the date of the transfer on a form prescribed by the Department, and approved and incorporated herein by reference by the Board as Form DH5018-MQA-07/2016, entitled “State of Florida Application for Transfer of Electrolysis Facility Location” (revised 08/02/2019), which can be obtained from <http://www.flrules.org/Gateway/reference.asp?No=Ref-07896>, or the Department at the Florida Department of Health, Electrolysis Council, Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3256, which application must be processed by the Council office.
- 2. through 3. No change.
- (7) No change.

Rulemaking Authority 456.037, 478.43(1), (4), 478.51(3), (11) FS. Law Implemented 456.037, 456.0635, ~~458.348(2)~~, 478.43, 478.49, 478.51, 478.55 FS. History—New 11-16-93, Formerly 61F6-76.006, Amended 5-11-95, 6-26-96, Formerly 59R-51.006, Amended 12-23-97, 12-22-98, 2-17-00, 3-25-01, 4-8-02, 6-16-03, 7-29-10, 6-19-13, 12-25-14, 2-16-17, 9-11-18,_____.

DH-MQA 1213:

Page 9 of the form has been renumbered. The referenced to Rule 64E-16, F.A.C., has been added to the text, the application and incorporated by reference, page 3.

DH5018-MQA:

Page 9 of the form has been renumbered correctly. The referenced to Rule 64E-16, F.A.C., has been added to the text, the application and incorporated by reference, page 3.

Section IV Emergency Rules

DEPARTMENT OF THE LOTTERY

RULE NO.: RULE TITLE:
 53ER19-63 Replacement of Obsolete Emergency Rules
SUMMARY: This emergency rule is replacing other emergency rules that have been determined to be obsolete by the Department of the Lottery.
THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Diane D. Schmidt, Legal Analyst, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER19-63 Replacement of Obsolete Emergency Rules. The following Department of the Lottery emergency rules relating to Florida Lottery games, promotions or other obsolete emergency rules are being replaced because the games have ended and their respective redemption deadlines have past, the promotions have concluded and the fulfillment processes have been completed, or the provisions of the rules are obsolete. This emergency rule shall replace the following emergency rules:

Rule Number	Rule Title
<u>53ER17-1</u>	<u>Game Number 1332, \$10,000 GOLD RUSH DOUBLER</u>
<u>53ER17-27</u>	<u>Game Number 1344, LUCKY 7's CROSSWORD</u>
<u>53ER17-29</u>	<u>Game Number 1348, BONUS DOUBLE MATCH</u>
<u>53ER17-30</u>	<u>Game Number 1354, VERY CHERRY</u>
<u>53ER17-53</u>	<u>GameDay Cash Promotion</u>
<u>53ER17-64</u>	<u>GameDay Cash Promotion Winner Notification Correction</u>
<u>53ER17-74</u>	<u>Game Number 1369, SILVER DOLLAR</u>
<u>53ER18-20</u>	<u>Power Cruise™ Promotion</u>
<u>53ER18-22</u>	<u>Game Number 1386, MONEY BAGS</u>
<u>53ER18-25</u>	<u>EZmatch Promotion</u>
<u>53ER18-42</u>	<u>Game Number 1394, EXTRA PLAY</u>
<u>53ER18-53</u>	<u>HOT DICE</u>
<u>53ER18-54</u>	<u>IN BETWEEN</u>
<u>53ER18-55</u>	<u>BREAK THE BANK</u>
<u>53ER18-59</u>	<u>Waiver of Service Charges, Fees and/or Penalties for Retailers- Hurricane Michael</u>

<u>53ER18-64</u>	<u>\$10,000 Holiday Bonus Second Chance Promotion</u>
<u>53ER19-5</u>	<u>Gold Rush Classic Second Chance Promotion</u>
<u>53ER19-7</u>	<u>JACKPOT TRIPLE PLAY™ Retailer Promotion</u>
<u>53ER19-19</u>	<u>Entry Period and Drawing Date Amendment for Gold Rush Classic Second Chance Promotion</u>
<u>53ER19-29</u>	<u>Replacement of Obsolete Emergency Rules</u>
<u>53ER19-38</u>	<u>Fast Play™ Retailer Triple Sales Commission Promotion</u>

Rulemaking Authority - 24.109(1) FS. Law Implemented - 24.109(1) FS. History - New 9-24-19, Replaces 53ER17-1, 53ER17-27, 53ER17-29, 53ER17-30, 53ER17-53, 53ER17-64, 53ER17-74, 53ER18-20, 53ER18-22, 53ER18-25, 53ER18-42, 53ER18-53, 53ER18-54, 53ER18-55, 53ER18-59, 53ER18-64, 53ER19-5, 53ER19-7, 53ER19-19, 53ER19-29, 53ER19-38.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: September 24, 2019.

Section V Petitions and Dispositions Regarding Rule Variance or Waiver

DEPARTMENT OF ENVIRONMENTAL PROTECTION
 The Department of Environmental Protection hereby gives notice: That it issued an order on September 24, 2019 granting Ramon Rosquete's Petition for a Waiver (Order). The Petition was received on July 20, 2019. Notice of receipt of this Petition was published in the Florida Administrative Register on August 12, 2019. The petition requested a waiver from Rule 62-769-800, F.A.C., which requires a payment of \$500.00 under the Abandon Tank Restoration Program. No public comment was received. The Order, file number 19-1416, granted the Petition to Rule 62-769-800, F.A.C., based on a showing that Petitioner demonstrated that a strict application of the rule against Petitioner violated the principal of fairness and because the purpose of the underlying statute will be or has been achieved by other means.
 A copy of the Order or additional information may be obtained by contacting: Monica Brady, Department of Environmental Protection, Attention Program Accounting, MS 4575, 2600 Blairstone Road, Florida 32399; telephone (850)245-8844; Monica.J.Brady@floridadep.gov during normal business hours, 8:00 a.m. – 5:00 p.m., Monday through Friday, except legal holidays.

DEPARTMENT OF ENVIRONMENTAL PROTECTION
 The Department of Environmental Protection Department of Environmental Protection hereby gives notice: That it has issued an order on August 30, 2019 granting Cynthia Gonzalez’s Petition for a Waiver. The Petition was received on July 11, 2019. Notice of receipt of this Petition was published in the Florida Administrative Register on August 12, 2019. The petition requested a waiver from Rule 62-769-800, F.A.C., which requires a payment of \$500.00 under the Abandon Tank Restoration Program. No public comment was received. The Order, file number 19-1416, granted the Petition to Rule 62-769-800, F.A.C., based on a showing that Petitioner demonstrated that a strict application of the rule against Petitioner violated the principal of fairness and because the purpose of the underlying statute will be or has been achieved by other means.

A copy of the Order or additional information may be obtained by contacting: Monica Brady, Department of Environmental Protection, Attention Program Accounting, MS 4575, 2600 Blairstone Road, Florida 32399; telephone (850)245-8844; Monica.J.Brady@floridadep.gov during normal business hours, 8:00 a.m. to 5:00 p.m., Monday through Friday, except legal holidays.

DEPARTMENT OF HEALTH

Board of Nursing

RULE NO.: RULE TITLE:

64B9-15.005 Standards for Certified Nursing Assistant Training Programs

NOTICE IS HEREBY GIVEN that on June 4, 2019, the Board of Nursing, received a petition for variance or waiver filed by Agape Academy of Sciences, from subsection 64B9-15.005(6), F.A.C., with regard to not having any test takers for one calendar year. Comments on this petition should be filed with the Board of Nursing, Joe R. Baker, Jr, Executive Director, 4052 Bald Cypress Way, Bin #C02, Tallahassee, FL 32399-3252; Joe.Baker@flhealth.gov., within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Joe R. Baker, Jr, Executive Director, Board of Nursing, at the address listed above.

DEPARTMENT OF HEALTH

Board of Psychology

RULE NOS.:RULE TITLES:

64B19-11.0035 Licensure by Examination: Proof Satisfactory to the Board for the Purpose of Determining Eligibility for Examination

64B19-11.005 Supervised Experience Requirements

NOTICE IS HEREBY GIVEN that on September 23, 2019, the Board of Psychology, received a petition for variance or waiver filed by Alicia Elisa Ayala Laconich, from paragraph 64B19-11.0035(2)(b), F.A.C., which requires an original, signed letter on official letterhead sent directly to the Board from the director of a doctoral psychology program accredited by the accrediting agency recognized and approved by the United States Department of Education. Petitioner has also requested a variance or waiver of paragraphs 64B19-11.005(1)(c), (2), and (3), F.A.C., which outlines the supervised experience requirements. Comments on this petition should be filed with the Board of Psychology, 4052 Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3055, within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Allen Hall, Executive Director, Board of Psychology, at the above address, or telephone (850)245-4373, or by electronic mail – Allen.Hall@flhealth.gov.

FLORIDA HOUSING FINANCE CORPORATION

RULE NO.: RULE TITLE:

67-21.027 HC General Program Procedures and Requirements

The Florida Housing Finance Corporation hereby gives notice: On September 23, 2019, the Florida Housing Finance Corporation issued an order granting Woodland Grove Apartments, LLC waivers of subsection 67-21.027(1), paragraphs 67-21.003(1)(b), 67-21.003(8)(j), 67-48.004(3)(j) and subsection 67-48.023(2) F.A.C. (2017) allowing for calculation of the minimum set aside percentage based on income averaging; allowing Petitioner to change the total set-aside percentages stated in its Application for MMRB from 100% at 60% AMI to 40% at 60% AMI; and granting a waiver those provisions of the RFA requiring that applicants set aside at least 80% of the Development's total units at 60% AMI, and set aside at least 10% of the total units at 28%. Petitioner's set-aside commitments are changed to 18.4% (35 units) at 30% AMI, 40% (76 units) at 60% AMI, 27.9% (53 units) at 70% AMI, and 13.7% (26 units) at 80% AMI. These waivers are contingent on receiving a positive recommendation in the Credit Underwriting Report. Florida Housing determined that the Petitioner had demonstrated that it would suffer a substantial hardship if the waiver was not granted. The petition was filed on July 15, 2019 and notice of the receipt of petition was published on July 16, 2019 in Vol. 45, Number 137, F.A.R.

A copy of the Order or additional information may be obtained by contacting: Ana McGlamory, Corporation Clerk, Florida Housing Finance Corporation, 227 N. Bronough St., Ste. 5000, Tallahassee, FL 32301-1329.

Section VI Notice of Meetings, Workshops and Public Hearings

DEPARTMENT OF LAW ENFORCEMENT

The Criminal and Juvenile Justice Information Systems (CJJIS) Council announces a telephone conference call to which all persons are invited.

DATE AND TIME: Wednesday, October 2, 2019, 2:00 p.m.

PLACE: Conference Call

GENERAL SUBJECT MATTER TO BE CONSIDERED:

The Emerging Technology Committee will discuss ideas for standards development for their respective topics.

A copy of the agenda may be obtained by contacting: CJJISCouncil@fdle.state.fl.us.

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: CJJISCouncil@fdle.state.fl.us. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

For more information, you may contact: CJJISCouncil@fdle.state.fl.us.

DEPARTMENT OF TRANSPORTATION

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

DATE AND TIME: October 3, 2019, 12:00 Noon – 1:00 p.m. ET

PLACE: Click and join at the specified time and date:

<https://global.gotowebinar.com/join/3477396139663171841/618733115>

United States: (631)992-3221, Access Code: 656-285-214, Audio PIN: Shown after joining the webinar

FDOT Burns Bldg, OPP Conference Room, 605 Suwannee Street, Tallahassee, Florida 32399

GENERAL SUBJECT MATTER TO BE CONSIDERED:

Resilience campaign in support of the ongoing updates to the Florida Transportation Plan (FTP) and the Strategic Intermodal System (SIS) Policy Plan

A copy of the agenda may be obtained by contacting: Jim Halley or Romero Dill at (850)414-4800. Public participation is solicited without regard to race, color, national origin, age, sex, religion, disability or family status. Persons who require special accommodations under the Americans with Disabilities Act or persons who require translation services (free of charge) should contact Paula San Gregorio at (850)414-4811 at least seven days prior to the meeting.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 7 days before the workshop/meeting by contacting: Paula San Gregorio, (850)414-4811. 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).

REGIONAL UTILITY AUTHORITIES

Withlacoochee Regional Water Supply Authority

The Withlacoochee Regional Water Supply Authority (WRWSA) announces a public meeting to which all persons are invited.

DATES AND TIMES: Regular Monthly Board Meetings: November 13, 2019, 3:30 p.m.; January 15, 2020, 3:30 p.m.; March 18, 2020, 3:30 p.m.; May 20, 2020, 3:30 p.m.; July 15, 2020, 3:30 p.m.; September 16, 2020, 3:30 p.m.

PLACE: Lecanto Government Building, Room 166, 3600 West Sovereign Path, Lecanto, FL 34461

GENERAL SUBJECT MATTER TO BE CONSIDERED:

The WRWSA meetings are held to conduct regular business.

A copy of the agenda may be obtained by contacting: WRWSA, 3600 W. Sovereign Path, Suite 228, Lecanto, Florida 34461 or by viewing the WRWSA website at www.wrwsa.org at “Meetings” and then under “Current Agenda” prior to each meeting.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 2 days before the workshop/meeting by contacting: LuAnne Stout, 3600 W Sovereign Path, Suite 228, Lecanto, FL 34461, lstout@wrwsa.org or by calling (352)527-5795. 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: LuAnne Stout, 3600 W Sovereign Path, Suite 228, Lecanto, FL 34461, lstout@wrwsa.org or by calling (352)527-5795.

DEPARTMENT OF ELDER AFFAIRS

Division of Volunteer and Community Services

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

DATE AND TIME: Wednesday, October 2, 2019, 9:00 a.m.

PLACE: Hope Hospice, 9470 HealthPark Circle, Fort Myers, FL 33908; or Conference Line: 1(888)585-9008; Conference Room Number: 600 513 360#

GENERAL SUBJECT MATTER TO BE CONSIDERED: Meeting of the Dementia Cure and Care Initiative (DCCI) Task Force for the City of Fort Myers and Lee County. The goal of the DCCI is to engage communities across the state to be more Dementia-Caring, promote better care for Floridians affected by dementia, and support research efforts to find a cure.

A copy of the agenda may be obtained by contacting: Laura Copeland, Department of Elder Affairs, (850)414-2020, CopelandL@elderaffairs.org.

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: Laura Copeland, Department of Elder Affairs, (850)414-2020, CopelandL@elderaffairs.org. 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: Laura Copeland, Department of Elder Affairs, (850)414-2020, CopelandL@elderaffairs.org.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Florida Building Commission

The Florida Building Commission, Chairperson Technical Advisory Committee, announces a public meeting to which all persons are invited.

DATE AND TIME: Tuesday, October 15, 2019, 7:15 a.m.

PLACE: Hilton St. Petersburg Carillon Park, 950 Lake Carillon Park Drive, St. Petersburg, Florida 33716.

GENERAL SUBJECT MATTER TO BE CONSIDERED: Consider and decide on proposed research projects for FY 2019-2020.

Other items as listed on the agenda.

A copy of the agenda may be obtained by contacting: Thomas Campbell as set forth below or on the Commission website.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 7 days before the workshop/meeting by contacting: Ms. Barbara Bryant, Building Codes and Standards Office, Department of Business and Professional Regulation, 2601 Blair Stone Road, Tallahassee, Florida 32399-0772, (850)487-1824 or fax: (850)414-8436. 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: Mr. Thomas Campbell, Building Codes and Standards Office, Department of Business and Professional Regulation, 2601 Blair Stone Road, Tallahassee, Florida 32399-0772 or call (850)487-1825, refer

to http://www.floridabuilding.org/fbc/meetings/1_meetings.htm

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Florida Building Commission

RULE NO.: RULE TITLE:

61G20-2.002 Statewide Amendments to the Florida Building Code

The Florida Building Commission, announces a public meeting to which all persons are invited.

DATE AND TIME: Tuesday, October 15, 2019, 8:30 a.m.

PLACE: Hilton St. Petersburg Carillon Park, 950 Lake Carillon Park Drive, St. Petersburg, Florida 33716.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Building Commission will review and decide on Accessibility Waiver Applications and review, take up, and consider other matters that appear on the Commission's agenda. Specifically, the Commission will address:

Petition for Declaratory Statement:

DS-2019-048 by WeCare Pediatric Extended Care, Group Rules Workshop: 61G20-2.002

A copy of the agenda may be obtained by contacting: Thomas Campbell as set forth below or on the Commission website.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 7 days before the workshop/meeting by contacting: Ms. Barbara Bryant, Building Codes and Standards Office, Department of Business and Professional Regulation, 2601 Blair Stone Road, Tallahassee, Florida 32399-0772, (850)487-1824 or fax: (850)414-8436. 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: Mr. Thomas Campbell, Building Codes and Standards Office, Department of Business and Professional Regulation, 2601 Blair Stone Road, Tallahassee, Florida 32399-0772 or call (850)487-1825, refer to http://www.floridabuilding.org/fbc/meetings/1_meetings.htm.

DEPARTMENT OF HEALTH

Board of Pharmacy

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

DATE AND TIME: November 21, 2019, 9:00 a.m.

PLACE: 1(888)585-9008, Participant Code: 599196982.

GENERAL SUBJECT MATTER TO BE CONSIDERED: To review those cases on which a determination of existence of probable cause has already been made.

A copy of the agenda may be obtained by contacting: www.floridaspharmacy.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: (850)245-4474. 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: (850)245-4474.

DEPARTMENT OF CHILDREN AND FAMILIES

The Department of Children and Families (DCF), Office of Child Welfare announces a public meeting to which all persons are invited.

DATE AND TIME: October 9, 2019, 2:00 p.m. ET

PLACE: 1317 Winewood Blvd., Bldg. 1, Suite 301-G, Tallahassee, FL 32399

GENERAL SUBJECT MATTER TO BE CONSIDERED: DCF Request for Proposal (RFP) #07J10GN1 Children Abuse and Prevention Treatment Act (CAPTA) – Lead Agency provides Home Visitation for Substance-Affected Infants and their Families. The RFP was advertised on the DMS Vendor Bid System Electronic Posting Site, http://www.myflorida.com/apps/vbs/vbs_www.main_menu.

Evaluation Team Briefing Agenda

1. Introductions
2. Purpose
3. Validation of evaluators & ranking of proposals
4. Other agenda items

NOTE: Meeting will end when business is concluded.

A copy of the agenda may be obtained by contacting: Jessica Koburger, Procurement Manager at Jessica.Koburger@myflfamilies.com or (850)717-4393.

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: Jessica Koburger, Procurement Manager at Jessica.Koburger@myflfamilies.com or (850)717-4393. 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: Jessica Koburger, Procurement Manager at Jessica.Koburger@myflfamilies.com or (850)717-4393.

DEPARTMENT OF CHILDREN AND FAMILIES

The Department of Children and Families (DCF), Office of Child Welfare announces a public meeting to which all persons are invited.

DATE AND TIME: October 10, 2019, 2:00 p.m. ET

PLACE: 1317 Winewood Blvd., Bldg. 1, Suite 301-G, Tallahassee, FL 32399

GENERAL SUBJECT MATTER TO BE CONSIDERED: The DCF Request for Proposal (RFP) #06J19GN Train-the-trainer Trainings on Family Finder Model. The RFP was advertised on the DMS Vendor Bid System Electronic Posting Site,

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

Evaluation Team Briefing Agenda

1. Introductions
2. Purpose
3. Validation of evaluators & ranking of proposals
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using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

For more information, you may contact: Jessica Koburger, Procurement Manager at Jessica.Koburger@myflfamilies.com or (850)717-4393.

NAVIGATION DISTRICTS

Florida Inland Navigation District

The Florida Inland Navigation District announces a public meeting to which all persons are invited.

DATES, TIMES AND PLACES: Friday, October 11, 2019, 8:00 a.m. in Broward County; Saturday, November 16, 2019, 8:00 a.m. in Martin County; Friday, December 13, 2019, 8:00 a.m. in Volusia County; Friday, January 17, 2020, 8:00 a.m. in St. Johns County; Saturday, February 22, 2020, 8:00 a.m. in St. Lucie County; Friday, March 20, 2020, 8:00 a.m. in Duval County; Friday, April 17, 2020, 8:00 a.m. in Flagler County; Friday, May 15, 2020, 8:00 a.m. in Miami-Dade County; Friday, June 19, 2020, 8:00 a.m. in Brevard County; Saturday, June 20, 2020, 8:00 a.m. in Brevard County; Friday, July 17, 2020, 8:00 a.m. in Nassau County; Saturday, August 21, 2020, 8:00 a.m. in Indian River County; Friday, September 11, 2020, 8:00 a.m. in Palm Beach County.

GENERAL SUBJECT MATTER TO BE CONSIDERED: Regular business of the Board of Commissioners of the Florida Inland Navigation District.

A copy of the agenda may be obtained by contacting: the District by mail at 1314 Marcinski Rd., Jupiter, FL 33477, at www.aicw.org or by phone at (561)627-3386.

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: the District by mail at 1314 Marcinski Rd., Jupiter, FL 33477, at www.aicw.org or by phone at (561)627-3386. 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 FINANCIAL SERVICES

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

DATE AND TIME: October 8, 2019, 9:00 a.m. – 12:00 Noon PLACE: 1317 Winewood Boulevard, Building 4, Tallahassee, FL 32308

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida PALM Team is holding a series of collaborative working meetings to discuss the proposed ChartField and Budget Structure design for Florida PALM.

A copy of the agenda may be obtained by contacting: Florida PALM website;

https://www.myfloridacfo.com/floridapalm/agency/meetings-workshops/.

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: Jenifer Hartsfield at (850)410-9025 or FloridaPALM@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).

For more information, you may contact: FloridaPALM@myfloridacfo.com.

DEPARTMENT OF FINANCIAL SERVICES

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

DATE AND TIME: October 9, 2019, 9:00 a.m. – 12:00 Noon PLACE: 2450 Shumard Oak Boulevard, Buidling 1, Room 1220-1221, Tallahassee, FL 32311

GENERAL SUBJECT MATTER TO BE CONSIDERED: 2450 Shumard Oak Boulevard, Buidling 1, Room 1220-1221, Tallahassee, FL 32311

Subject Matter to be considered: The Florida PALM Team is holding a series of collaborative working meetings to discuss the proposed ChartField and Budget Structure design for Florida PALM.

A copy of the agenda may be obtained by contacting: Florida PALM website; https://www.myfloridacfo.com/floridapalm/agency/meetings-workshops/.

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: Jenifer Hartsfield at (850)410-9025 or FloridaPALM@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).

For more information, you may contact: FloridaPALM@myfloridacfo.com.

DEPARTMENT OF FINANCIAL SERVICES

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

DATE AND TIME: October 10, 2019, 9:00 a.m. – 12:00 p.m. PLACE: First District Court of Appeal, 2000 Drayton Drive, Multipurpose Room, Tallahassee, FL 32311

GENERAL SUBJECT MATTER TO BE CONSIDERED: First District Court of Appeal, 2000 Drayton Drive, Multipurpose Room, Tallahassee, FL 32311

Subject Matter to be considered:

The Florida PALM Team is holding a series of collaborative working meetings to discuss the proposed ChartField and Budget Structure design for Florida PALM.

A copy of the agenda may be obtained by contacting: Florida PALM website; <https://www.myfloridacfo.com/floridapalm/agency/meetings-workshops/>.

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: Jenifer Hartsfield at (850)410-9025 or FloridaPALM@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).

For more information, you may contact: FloridaPALM@myfloridacfo.com.

Division of Strategic Business Development
The Department of Economic Opportunity announces a public meeting to which all persons are invited.

DATE AND TIME: October 7, 2019, 10:00 a.m.

PLACE: Sumner Hall, 404 House Office Building, 400 S Monroe St., Tallahassee, FL

GENERAL SUBJECT MATTER TO BE CONSIDERED: Florida Talent Development Council's Initial Council meeting. A copy of the agenda may be obtained by contacting: Lorena Clark, (850)245-7401.

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: (850)245-7401. 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**

NONE

**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

University of Florida

Notice of Bid

University of Florida Procurement Services will receive sealed bids for ITB20DB-118, HVAC Upgrades Aquatic Pathobiology Building, on October 22, 2019, 3:30 p.m. at 971 Elmore Drive, Gainesville, FL. Mandatory pre-bid meeting will be held October 1, 2019, 10:00 a.m. at the Aquatic Pathobiology Building 1379, 2173 Mowry Road, Gainesville, FL 32611. Vendor questions and requests for clarification are due on October 9, 2019, 5:00 p.m. All questions can be directed to Debbie Berrier, Procurement, Agent II, at dberrier@ufl.edu. For bid documents and other information visit <https://procurement.ufl.edu/vendors/schedule-of-bids/>.

WATER MANAGEMENT DISTRICTS

**Suwannee River Water Management District
RFQ 19/20-001BCS FEMA RISK MAP PROGRAM
SUPPORT**

The Suwannee River Water Management District (District) is requesting sealed qualifications from contractors to assist the District in the development of its fully integrated floodplain management program for the implementation of FEMA’s Risk MAP Program. The District has been a Cooperating Technical Partner (CTP) implementing the Federal Emergency Management Agency (FEMA) Map Modernization and Risk MAP programs for almost 20 years. On a 5-year cycle, the District requests qualifications from consultants to assist the District with this program.

September 27, 2019	Submittal of questions prior to 5:00 p.m.
October 24, 2019	Qualifications due prior to 11:00 a.m. Opening will occur at this time. *
December 12, 2019	Selection Committee meeting, 2:00 p.m.*
January 14, 2020	Request for Governing Board Approval of Recommended List. *

To provide equal opportunity and ensure the same information is provided to all RESPONDENTS, any questions should be submitted by e-mail to Gwen Lord, Senior Procurement Specialist at Gwen.Lord@srwmd.org before 5:00 p.m., September 27, 2019. Questions with answers will be posted on the District website www.mysuwanneeriver.com, October 4, 2019. Questions cannot be answered via telephone or other verbal communication.

Qualification packages and additional information are available on the District website <http://mysuwanneeriver.com/bids.aspx>.

**HILLSBOROUGH COUNTY
P3 DEVELOPMENT OF COUNTY PROPERTIES WITHIN
THE YBOR CITY HISTORIC DISTRICT
HILLSBOROUGH COUNTY PROCUREMENT SERVICES
DEPARTMENT
REQUEST FOR PROPOSALS**

**P3 DEVELOPMENT OF COUNTY PROPERTIES WITHIN
THE YBOR CITY HISTORIC DISTRICT**
HILLSBOROUGH COUNTY will receive sealed proposals from experienced developers for the development of County-owned property located within the Ybor City Historic District (“Ybor District”) in Tampa, Florida. Proposals will be accepted until the stated date and time; below is the location where they will be publicly opened.

Date - November 12, 2019, Opening Time, 2:00 p.m. Eastern Time

RFP # 19122
Procurement Services Department, County Center, 601 East Kennedy Blvd., 25th Floor, Tampa, Florida 33602

It is intended to seek creative and competitive proposals for a Public-Private Partnership (P3) through this solicitation and to enter into a P3 agreement whereby the County will make available the parcels of property described below for possible commercial/residential development while meeting the County’s and Hillsborough County Sheriff’s Office (HCSO) needs for the new Entrepreneur Collaborative Center, History and Genealogy Library, and Fitness Facility. The County is open to a fee simple surplus of the properties or a long-term ground lease. Additionally, the County is open to ownership or long-term leases for the County spaces. The developer is expected to acquire additional land as necessary and to fund, design and construct the development to the extent it deems feasible for a viable, marketable development, while meeting the needs of the County’s programs and providing equal value to the County in exchange for the properties, which will at a minimum be based on the appraised value of the properties at the time of closing.

2109 11th Avenue (Folio No. 197489.0000): This is a 0.78-acre property, developed as a parking lot and is used by Hillsborough County Sheriff’s Office and the County’s Economic Development Department.

2102 E 8th Avenue (Folio No. 197406.0000): This is a 0.84-acre property originally developed in 1978 as a vehicle maintenance facility for the Hillsborough County Sheriff’s Office as part of the Sheriff’s Operations Center. It is currently used as a fitness training facility by HCSO and a fueling facility.

No other locations will be considered. This advertisement is for the purpose of complying with the notice requirements for the sale of County property pursuant to Section 125.35, Florida Statutes.

Information on these and other Requests for Bids, along with Bid/Proposal results may be accessed from Hillsborough County’s website at: <http://hillsboroughcounty.org/index.aspx?nid=356>

Minority and women owned firms will be afforded a full opportunity to participate in these matters.

Hillsborough County Human Rights Ordinance, Hillsborough County Code of Ordinances and Laws, Part A, Chapter 30, Article II, as amended, prohibits illegal discrimination on the basis of actual or perceived race, color, sex, age, religion, national origin, disability, marital status, sexual orientation, or gender identity or expression, in employment, public accommodations, real estate transactions and practices, County contracting and procurement activities, and credit extension practices.

Questions regarding the above solicitation may be submitted via the County’s website or may be directed to Angel Concepcion at Hillsborough County Board of Commissioners, Procurement Services Department, 601 E. Kennedy Blvd., 25th Fl., County Center, Tampa Florida, 33602, 1(813)272-5790, during regular business hours.

**Section XII
Miscellaneous**

DEPARTMENT OF STATE

Index of Administrative Rules Filed with the Secretary of State Pursuant to subparagraph 120.55(1)(b)6. – 7., F.S., the below list of rules were filed in the Office of the Secretary of State between 3:00 p.m., Wednesday, September 18, 2019 and 3:00 p.m., Tuesday, September 24, 2019.

Rule No.	File Date	Effective Date
5E-3.018	9/23/2019	10/13/2019
53ER19-63	9/24/2019	9/24/2019
59A-3.242	9/20/2019	10/10/2019
61-24.004	9/18/2019	10/8/2019
61-30.501	9/18/2019	10/8/2019
61-31.501	9/18/2019	10/8/2019
61-35.004	9/18/2019	10/8/2019
62-761.200	9/23/2019	10/13/2019
62-761.210	9/23/2019	10/13/2019
62-761.405	9/23/2019	10/13/2019
62-761.420	9/23/2019	10/13/2019
62-761.500	9/23/2019	10/13/2019
62-761.800	9/23/2019	10/13/2019
64ER19-3	9/19/2019	9/19/2019
64B8-9.0141	9/24/2019	10/14/2019
64B19-11.001	9/18/2019	10/8/2019
64B32-2.001	9/20/2019	10/10/2019
64B32-2.003	9/20/2019	10/10/2019
65C-1.003	9/24/2019	10/14/2019

LIST OF RULES AWAITING LEGISLATIVE APPROVAL SECTIONS 120.541(3), 373.139(7) AND/OR 373.1391(6), FLORIDA STATUTES		
Rule No.	File Date	Effective Date
60FF1-5.009	7/21/2016	**/**/****
64B8-10.003	12/9/2015	**/**/****

REGIONAL PLANNING COUNCILS

Treasure Coast Regional Planning Council
NOTICE OF PUBLICATION OF AN AGENCY REGULATORY PLAN
 Pursuant to Section 120.74, Florida Statutes, the Treasure Coast Regional Planning Council published its Agency Regulatory Plan for Fiscal Year 2019-2020 on its website on September 23, 2019. The Agency Regulatory Plan may be viewed on the Treasure Coast Regional Planning Council website at:
http://www.tcrpc.org/Agency_Regulatory_Plan/2019_Agency_Regulatory_Plan.pdf.

DEPARTMENT OF CORRECTIONS

Notice of Publication of Regulatory Plan
 Pursuant to subparagraph 120.74(2)(a)3., Florida Statutes, notice is hereby given that the Department of Corrections published its 2019-2020 Regulatory Plan on its website on September 23, 2019, pursuant to subparagraph 120.74(2)(a)1., Florida Statutes. The following hyperlink provides direct access to the 2019-2020 Regulatory Plan of the Department of Corrections: <http://www.dc.state.fl.us/pub/regulatory/2019-2020.pdf>.

DEPARTMENT OF JUVENILE JUSTICE

NOTICE OF PUBLICATION OF AGENCY REGULATORY PLAN
 Pursuant to subparagraph 120.74(2)(a)3., Florida Statutes, notice is hereby given that the Florida Department of Juvenile Justice has published its Regulatory Plan for 2019-2020 at the following web address:
<http://www.djj.state.fl.us/docs/ogc/djj-2019-regulatory-plan.pdf?sfvrsn=2>.

NAVIGATION DISTRICTS

Florida Inland Navigation District
 Notice of Publication of 2019 Regulatory Plan
 Pursuant to subparagraph 120.74(2)(a)3, Florida Statutes, notice is hereby given that the Florida Inland Navigation

District (FIND) has published, as of September 23, 2019, its 2019-2020 Regulatory Plan at http://aicw.org/administration_and_business/regulatory_plan.php.

Section XIII
Index to Rules Filed During Preceding Week

DEPARTMENT OF FINANCIAL SERVICES
FSC - Financial Institution Regulation
Financial Institutions
NOTICE OF FILINGS
Financial Services Commission
Office of Financial Regulation
September 25, 2019

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.

Notice is hereby given that the Office of Financial Regulation, Division of Financial Institutions, has received the following application. Comments may be submitted to the Division Director, 200 East Gaines Street, Tallahassee, Florida 32399-0371, for inclusion in the official record without requesting a hearing. However, pursuant to provisions specified in Chapter 69U-105, Florida Administrative Code, any person may request a public hearing by filing a petition with the Agency Clerk as follows:

By Mail or Facsimile	OR	By Hand Delivery
Agency Clerk		Agency Clerk
Office of Financial Regulation		Office of Financial Regulation
P.O. Box 8050		General Counsel's Office
Tallahassee, Florida 32314-8050		The Fletcher Building, Suite 118
Phone: (850)410-9889		101 East Gaines Street
Fax: (850)410-9663		Tallahassee, Florida 32399-0379
		Phone: (850)410-9889

In accordance with the Americans with Disabilities Act, persons with disabilities needing a special accommodation to participate in this proceeding should contact the Agency Clerk no later than seven (7) days prior to the filing deadline or proceeding, at the Office of Financial Regulation, The Fletcher Building, Suite 118, 101 East Gaines Street, Tallahassee, Florida 32399-0379, Phone: (850)410-9889, or by Email: agency.clerk@flofr.com.

The Petition must be received by the Clerk within twenty-one (21) days of publication of this notice (by 5:00 p.m., October 16, 2019):

APPLICATION TO MERGE

Constituent Institutions: Professional Bank, Coral Gables, Florida and Marquis Bank, Coral Gables, Florida Resulting Institution: Professional Bank, Coral Gables, Florida
With Title: Professional Bank
Received: September 23, 2019
Distribution: (Publication Not Required)
Federal Deposit Insurance Corporation, Atlanta, GA
Federal Reserve Bank of Atlanta, Atlanta, GA
Comptroller of the Currency, Atlanta, GA
Amanda Allexon