

Section III Notices of Changes, Corrections and Withdrawals

DEPARTMENT OF INSURANCE

RULE NO.:	RULE TITLE:
4-154.112	Guaranteed Availability of Individual Health Insurance Coverage To Eligible Individuals

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 29, No. 16, April 18, 2003 of the Florida Administrative Weekly. These changes are being made to address concerns expressed at the public hearing.

Subsection (3) has been changed to read as follows:

(3) To enable the ~~Office Department~~ to monitor this coverage, the issuer shall file, no later than March 1 of each year, Form ~~OIR-B2-1386, (rev 05/03), D14-1386, (rev. 11/01)~~, Individual Health Coverage Policy Forms Issued/Renewed in Florida, which is hereby adopted and incorporated by reference. All filings shall be submitted electronically to <https://iportal.fldfs.com>. Copies of the form may be obtained from ~~and shall be submitted to the Bureau of Life and Health Forms and Rates, Division of Insurer Services, Office of Insurance Regulation Department of Insurance, Tallahassee, FL 32399-0328, or submitted electronically through <https://iportal.fldoi.com>. Forms are also available and may be printed from the Department's website: <http://www.fldfs.com/companies/pdf/OIR-B2-1386.PDF> www.doi.state.fl.us.~~

The remainder of the rule reads as previously published.

DEPARTMENT OF INSURANCE

RULE NOS.:	RULE TITLES:
4-154.202	Definitions
4-154.203	Categories of Reserves
4-154.204	Specific Minimum Standards for Morbidity, Mortality and Interest

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 29, No. 18, May 2, 2003 of the Florida Administrative Weekly. These changes are being made to address concerns expressed by the Joint Administrative Procedures Committee.

4-154.202(27) is changed to read:

(27) ... "Actuarial Standards of Practice" which are hereby incorporated herein by reference.

4-154.203(1)(b)2.c.(I)(B) is changed to read:

~~(B)b.~~ A reasonable method approved by the Department after a public hearing prior to the statement date. A reasonable method is one where the company is able to demonstrate that the claim reserves calculated using the company's method would not be less than those calculated using a generally accepted actuarial method; or

4-154.203(3)(a)1.b.(II)(C) is changed to read:

(C) For group policies having retrospective pricing agreements, if the premium is also intended to recover costs for any prior years, the actuary shall also disclose the reasons for and magnitude of such recovery.

The word "item" is deleted from the following:

- 4-154.204(1)(a)5.a.(I)(B)
- 4-154.204(1)(a)5.a.(II)
- 4-154.204(1)(a)5.a.(II)(B)
- 4-154.204(1)(b)2.a.(I)(B)
- 4-154.204(1)(b)2.a.(II)
- 4-154.204(1)(b)2.a.(II)(B)

The remainder of the rule reads as previously published.

DEPARTMENT OF INSURANCE

RULE NO.:	RULE TITLE:
4-154.525	Standard and Basic Health Benefit Plans

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 29, No. 16, April 18, 2003 of the Florida Administrative Weekly. A Notice of Change was published in Vol. 29, No. 25, June 20, 2003. This change is being made to address concerns expressed at the public hearing.

In paragraph (1)(a), reference to 627.6675(11) has been deleted.

The remainder of the rule reads as previously published.

DEPARTMENT OF INSURANCE

RULE NO.:	RULE TITLE:
4-163.0045	Filing Requirements

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. 29, No. 16, April 18, 2003 of the Florida Administrative Weekly. These changes are being made to address concerns expressed at the public hearing.

The rule is changed to read as follows:

4-163.0045 Filing Requirements.

(1)(a) All forms of Credit Life and Credit Disability policies, certificates of insurance, statements of insurance, applications for insurance, enrollment forms, binders, endorsements and riders delivered or issued for delivery in this

state and the schedules of premium rates pertaining thereto, shall be filed for approval in accordance with Sections 627.6785 and 627.682, Florida Statutes.

~~(b) Filings shall be mailed to: Bureau of Life and Health Forms & Rates, Division of Insurer Services, Department of Insurance, Post Office Box 8040, Tallahassee, FL 32301-8040 or submitted electronically to <https://portal.fldfs.com> <https://portal.fldoi.com>. All filings sent to the Department by Federal Express or any other form of special delivery shall be delivered to: Bureau of Life and Health Forms and Rates, Division of Insurer Services, Department of Insurance, 1st Floor, Larson Building, 200 East Gaines Street, Tallahassee, FL 32399-0328.~~

(2) through (5) No change.

Specific Authority 624.308(1), 627.678 FS. Law Implemented 624.307(1), 627.682, 627.6785 FS. History--New 2-11-03, Amended _____.

DEPARTMENT OF INSURANCE

RULE NO.:	RULE TITLE:
4-211.320	Curriculum Standards for Special Designations

WITHDRAWAL OF 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. 29, No. 16, April 18, 2003 of the Florida Administrative Weekly. Subsequent Notices of Change were published in Vol. 29, No. 23 on June 6, 2003 and Vol. 29, No. 27 on July 3, 2003. These changes are being made in response to jurisdictional issues expressed by the Joint Administrative Procedures Committee.

The Notice of Change published in Vol. 29, No. 27 on July 3, 2003 is hereby withdrawn, and the rule reads in accordance with the Notice of Change published in Vol. 29, No. 23 on June 6, 2003.

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Division of Standards

RULE NO.:	RULE TITLE:
5F-11.029	Inspection of DOT Cylinders

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule, as noticed in Vol. 29, No. 26, June 27, 2003, Florida Administrative Weekly has been withdrawn.

BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

Pursuant to Chapter 2003-145, Laws of Florida, all notices for the Board of Trustees of the Internal Improvement Trust Fund are published on the Internet at the Department of Environmental Protection's home page at <http://www.dep.state.fl.us/> under the link or button titled "Official Notices."

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

RULE NOS.:	RULE TITLES:
40C-1.002	Definitions
40C-1.106	Interagency Agreements
40C-1.135	Delegations of Authority
40C-1.602	Licenses or Permits Required
40C-1.603	Fees
40C-1.708	Protest of Action
40C-1.721	Protest of Action
40C-1.801	Protest of Action
40C-1.900	Forms and Instructions

NOTICE OF CORRECTION

The St. Johns River Water Management District hereby publishes this Notice of Correction to Chapter 40C-1, F.A.C., which was published in Vol. 29, No. 28, July 11, 2003 issue of the Florida Administrative Weekly, to advise the public that if requested, within 21 days of this notice, that a public hearing will be held on the above mentioned rules at the time and place listed below:

TIME AND DATE: September 9, 2003, following the regularly scheduled Governing Board meeting which begins at 1:00 p.m.

PLACE: St. Johns River Water Management District Headquarters, 4049 Reid Street, Palatka, Florida 32177

The above public hearing date was omitted from the Notice of Proposed Rule.

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

RULE NOS.:	RULE TITLES:
40C-2.041	Permits Required
40C-2.051	Exemptions
40C-2.321	Duration of Permit

NOTICE OF CORRECTION

The St. Johns River Water Management District hereby publishes this Notice of Correction to Chapter 40C-2, F.A.C., which was published in Vol. 29, No. 28, July 11, 2003 issue of the Florida Administrative Weekly, to advise the public that if requested, within 21 days of this notice, that a public hearing will be held on the above mentioned rules at the time and place listed below:

TIME AND DATE: September 9, 2003, following the regularly scheduled Governing Board meeting which begins at 1:00 p.m.

PLACE: St. Johns River Water Management District Headquarters, 4049 Reid Street, Palatka, Florida 32177

The above public hearing date was omitted from the Notice of Proposed Rule.

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

RULE NOS.:	RULE TITLES:
40C-3.455	Variances
40C-3.492	Violations of Permits
40C-3.525	Explosives
40C-3.531	Abandoned Well Plugging
40C-3.532	Violations of Well Construction Standards

NOTICE OF CORRECTION

The St. Johns River Water Management District hereby publishes this Notice of Correction to Chapter 40C-3, F.A.C., which was published in Vol. 29, No. 28, July 11, 2003 issue of the Florida Administrative Weekly, to advise the public that if requested, within 21 days of this notice, that a public hearing will be held on the above mentioned rules at the time and place listed below:

TIME AND DATE: September 9, 2003, following the regularly scheduled Governing Board meeting which begins at 1:00 p.m.

PLACE: St. Johns River Water Management District Headquarters, 4049 Reid Street, Palatka, Florida 32177

The above public hearing date was omitted from the Notice of Proposed Rule.

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

RULE NOS.:	RULE TITLES:
40C-4.031	Implementation
40C-4.091	Publications Incorporated by Reference
40C-4.051	Exemptions
40C-4.201	Permit Processing Fee
40C-4.381	Limiting Conditions
40C-4.461	Inspection
40C-4.471	Abatement and Abandonment
40C-4.481	Remedial and Emergency Measures
40C-4.751	Enforcement

NOTICE OF CORRECTION

The St. Johns River Water Management District hereby publishes this Notice of Correction to Chapter 40C-4, F.A.C., which was published in Vol. 29, No. 28, July 11, 2003 issue of the Florida Administrative Weekly, to advise the public that if requested, within 21 days of this notice, that a public hearing will be held on the above mentioned rules at the time and place listed below:

TIME AND DATE: September 9, 2003, following the regularly scheduled Governing Board meeting which begins at 1:00 p.m.

PLACE: St. Johns River Water Management District Headquarters, 4049 Reid Street, Palatka, Florida 32177

The above public hearing date was omitted from the Notice of Proposed Rule.

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

RULE NOS.:	RULE TITLES:
40C-21.331	Declaring a Water Shortage Emergency
40C-21.391	Implementing a Water Shortage Emergency Declaration

NOTICE OF CORRECTION

The St. Johns River Water Management District hereby publishes this Notice of Correction to Chapter 40C-21, F.A.C., which was published in Vol. 29, No. 28, July 11, 2003 issue of the Florida Administrative Weekly, to advise the public that if requested, within 21 days of this notice, that a public hearing will be held on the above mentioned rules at the time and place listed below:

TIME AND DATE: September 9, 2003, following the regularly scheduled Governing Board meeting which begins at 1:00 p.m.

PLACE: St. Johns River Water Management District Headquarters, 4049 Reid Street, Palatka, Florida 32177

The above public hearing date was omitted from the Notice of Proposed Rule.

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

RULE NO.:	RULE TITLE:
40C-24.020	Incentive Program – Qualifying

NOTICE OF CORRECTION

The St. Johns River Water Management District hereby publishes this Notice of Correction to Chapter 40C-24, F.A.C., which was published in Vol. 29, No. 28, July 11, 2003 issue of the Florida Administrative Weekly, to advise the public that if requested, within 21 days of this notice, that a public hearing will be held on the above mentioned rules at the time and place listed below:

TIME AND DATE: September 9, 2003, following the regularly scheduled Governing Board meeting which begins at 1:00 p.m.

PLACE: St. Johns River Water Management District Headquarters, 4049 Reid Street, Palatka, Florida 32177

The above public hearing date was omitted from the Notice of Proposed Rule.

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

RULE NOS.:	RULE TITLES:
40C-40.031	Implementation
40C-40.351	Revocation of Permits
40C-40.381	Limiting Conditions

NOTICE OF CORRECTION

The St. Johns River Water Management District hereby publishes this Notice of Correction to Chapter 40C-40, F.A.C., which was published in Vol. 29, No. 28, July 11, 2003 issue of the Florida Administrative Weekly, to advise the public that if requested, within 21 days of this notice, that a public hearing will be held on the above mentioned rules at the time and place listed below:

TIME AND DATE: September 9, 2003, following the regularly scheduled Governing Board meeting which begins at 1:00 p.m.

PLACE: St. Johns River Water Management District Headquarters, 4049 Reid Street, Palatka, Florida 32177

The above public hearing date was omitted from the Notice of Proposed Rule.

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

RULE NO.: RULE TITLE:
40C-41.033 Implementation

NOTICE OF CORRECTION

The St. Johns River Water Management District hereby publishes this Notice of Correction to Chapter 40C-41, F.A.C., which was published in Vol. 29, No. 28, July 11, 2003 issue of the Florida Administrative Weekly, to advise the public that if requested, within 21 days of this notice, that a public hearing will be held on the above mentioned rules at the time and place listed below:

TIME AND DATE: September 9, 2003, following the regularly scheduled Governing Board meeting which begins at 1:00 p.m.

PLACE: St. Johns River Water Management District Headquarters, 4049 Reid Street, Palatka, Florida 32177

The above public hearing date was omitted from the Notice of Proposed Rule.

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

RULE NOS.: RULE TITLES:
40C-42.022 Permits Required
40C-42.033 Implementation
40C-42.091 Publications Incorporated by Reference

NOTICE OF CORRECTION

The St. Johns River Water Management District hereby publishes this Notice of Correction to Chapter 40C-42, F.A.C., which was published in Vol. 29, No. 28, July 11, 2003 issue of the Florida Administrative Weekly, to advise the public that if requested, within 21 days of this notice, that a public hearing will be held on the above mentioned rules at the time and place listed below:

TIME AND DATE: September 9, 2003, following the regularly scheduled Governing Board meeting which begins at 1:00 p.m.

PLACE: St. Johns River Water Management District Headquarters, 4049 Reid Street, Palatka, Florida 32177

The above public hearing date was omitted from the Notice of Proposed Rule.

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

RULE NOS.: RULE TITLES:
40C-44.031 Implementation
40C-44.071 Relationship to Other Permitting Requirements

NOTICE OF CORRECTION

The St. Johns River Water Management District hereby publishes this Notice of Correction to Chapter 40C-44, F.A.C., which was published in Vol. 29, No. 28, July 11, 2003 issue of the Florida Administrative Weekly, to advise the public that if requested, within 21 days of this notice, that a public hearing will be held on the above mentioned rules at the time and place listed below:

TIME AND DATE: September 9, 2003, following the regularly scheduled Governing Board meeting which begins at 1:00 p.m.

PLACE: St. Johns River Water Management District Headquarters, 4049 Reid Street, Palatka, Florida 32177

The above public hearing date was omitted from the Notice of Proposed Rule.

AGENCY FOR HEALTH CARE ADMINISTRATION

Medicaid

RULE NO.: RULE TITLE:
59G-4.190 Independent Laboratory Services

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule as noticed in Vol. 29, No. 6, February 7, 2003, Florida Administrative Weekly has been withdrawn.

DEPARTMENT OF MANAGEMENT SERVICES

Division of Retirement

RULE NOS.: RULE TITLES:
60S-1.002 Statements of Policy
60S-1.00535 Criteria for Special Risk Membership - Correctional Officers

NOTICE OF CHANGE

Notice is hereby given that in accordance with subparagraph 120.54 (3)(d), F.S., the following changes have been made to the above-identified proposed rules, originally published on April 25, 2003, in Vol. 29, No. 17 of the Florida Administrative Weekly.

The changes were in response to written comments submitted by the staff of the Joint Administrative Procedures Committee. THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Wendy Winkler, Office of the General Counsel, Department of Management Services, 4050 Esplanade Way, Suite 260, Tallahassee, Florida 32399-0950, (850)487-1082.

Subsection 60S-1.002(3), F.A.C., has been deleted.

~~(3) Each employee upon employment or reemployment shall furnish to the Division such information as may be required on Form FRS-M10 adopted in 60S-9.001, for the proper enrollment of the officer or employee into the Florida Retirement System.~~

Subsection 60S-1.00535(3), F.A.C., has been changed to read:

(3) No administrative support personnel, ~~including but not limited to those~~ whose primary duties and responsibilities are in accounting, purchasing, legal, and personnel, shall be admitted to special risk membership.

DEPARTMENT OF MANAGEMENT SERVICES

Division of Retirement

RULE CHAPTER NO.:	RULE CHAPTER TITLE:
60S-11	Deferred Retirement Option Program
RULE NOS.:	RULE TITLES:
60S-11.002	Participation
60S-11.004	Benefits

NOTICE OF CHANGE

Notice is hereby given that in accordance with subparagraph 120.54(3)(d), F.S., the following changes have been made to the above-identified proposed rules, originally published on April 25, 2003, in Vol. 29, No. 17 of the Florida Administrative Weekly.

The changes were in response to written comments submitted by the staff of the Joint Administrative Procedures Committee. THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Wendy Winkler, Office of the General Counsel, Department of Management Services, 4050 Esplanade Way, Suite 260, Tallahassee, Florida 32399-0950, (850)487-1082

Subparagraph 60S-11.002(3)(b)1., F.A.C., is changed to read as follows:

(3) APPLICATION TO PARTICIPATE

(b) Division’s Responsibility – When the Division receives a member’s application for DROP ~~is received~~, the Division will:

1. Acknowledge receipt of the member’s application and advise him or her of any required information or documents that have not yet been received. Such information may include; ~~but is not limited to~~, birth date verification as required by subsection 60S-4.0035(2), F.A.C., beneficiary designation as required by subsection 60S-11.004(2), F.A.C., option selection as required by Rule 60S-4.010, F.A.C., spousal

acknowledgment if option 1 or 2 is selected as required by subsection 60S-4.010(9), F.A.C., any payments due the member’s account for purchase of additional service credit or a written statement from the member that the member does not wish to claim such service credit, and certification of final salary and accumulated annual leave payments as defined in Rule 60S-6.001, F.A.C.

Paragraph 60S-11.002(3)(d), F.A.C., is changed to read as follows:

(3) APPLICATION TO PARTICIPATE.

(d) Cancellation of DROP Application – If all the required information and documents have not been received by the Division after 3 follow-up notices have been sent to the member, the Division will send the member a ~~certified letter~~ proposed final agency action letter by certified mail, advising the member that he has 21 days to provide such information or documents without loss of his DROP begin date. If the Division has not received all of the required information and documents after the 21 days specified in the certified letter, the Division will send a final agency action letter to the member advising the member that his application is canceled and that he must reapply to join DROP, if eligible, with a new effective DROP begin date to be established upon application.

Paragraph 60S-11.004(5)(a), F.A.C., is changed to read as follows:

(5) Employment During DROP Participation.

(a) A DROP participant is considered a retiree as defined in subsection 60S-6.001(53), F.A.C. However, participation in DROP does not alter the participant’s employment status. Terms and conditions of employment, which includes ~~including, but not limited to~~, salary, insurance coverage, leave accrual, and seniority status, do not change as a result of DROP participation. However, employment is not guaranteed during the DROP participation period.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Pursuant to Chapter 2003-145, Laws of Florida, all notices for the Department of Environmental Protection are published on the Internet at the Department of Environmental Protection’s home page at <http://www.dep.state.fl.us/> under the link or button titled “Official Notices.”

DEPARTMENT OF HEALTH

Board of Massage Therapy

RULE NO.:	RULE TITLE:
64B7-32.003	Minimum Requirements for Board of Massage Therapy Approval

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule is being withdrawn. This proposed rule was published in the Vol. 28, No. 31, August 2, 2002 issue of the Florida Administrative Weekly.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Pamela King, Board Executive Director, Board of Massage Therapy, 4052 Bald Cypress Way, Bin #C06, Tallahassee, Florida 32399-3256

Section IV Emergency Rules

DEPARTMENT OF REVENUE

RULE TITLE: Tax Amnesty Program; Scope; Definitions; Program Schedule, Amnesty Period; Amnesty Benefits; Eligibility Criteria; Department Procedures for Administering the Amnesty Program; Closing Agreements

RULE NO.: 12ER03-5

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 1 of Enrolled Committee Substitute for Senate Bill 18-A, enacted by the 2003 Florida Legislature, requires the Department of Revenue to implement a tax amnesty program no later than July 1, 2003. To comply with this expedited time frame, and to provide the revenues required to support the fiscal year 2003-2004 budget enacted by the Legislature, the agency must adopt emergency rules as provided by subsection (12) of section 1 of this enrolled bill.

REASONS FOR CONCLUDING THAT THE PROCEDURE USED IS FAIR UNDER THE CIRCUMSTANCES: Several days before the adoption of this emergency rule the Department distributed a draft to affected members of the public who had asked for an opportunity to review the proposed rule before it was adopted. Although this procedure was not required by the Legislature or by the enrolled bill that established this tax amnesty program, the Department concluded that this distribution of the draft to affected members of the public met the test of fairness by seeking public comment before the rule was adopted.

SUMMARY OF THE RULE: The rule implements provisions of section 1 of Enrolled Committee Substitute for Senate Bill 18-A, as enacted by the 2003 Legislature. This rule defines key terms and establishes procedures the Department will use for the tax amnesty program, which offers taxpayers an opportunity to satisfy their liabilities for unpaid taxes imposed by the revenue laws of this state.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Larry Green, Tax Law Specialist, Rules and Policy Administrative Process, Office of the General Counsel, P. O. Box 6668, Tallahassee, Florida 32314-6668, (850)922-4830, e-mail: greenl@dor.state.fl.us

THE FULL TEXT OF THE EMERGENCY RULE IS:

12ER03-5 Tax Amnesty Program; Scope; Definitions; Program Schedule, Amnesty Period; Amnesty Benefits; Eligibility Criteria; Department Procedures for Administering the Amnesty Program; Closing Agreements.

(1) Scope. This rule establishes the procedures the Florida Department of Revenue will use to administer the tax amnesty program authorized by section 1 of the Enrolled Committee Substitute for Senate Bill 18-A.

(a) Pursuant to this act, the Department is authorized to offer to any eligible taxpayer the opportunity to pay their state and/or local tax liability and thereby avoid criminal prosecution and the imposition of penalties and a portion of the interest otherwise imposed that are due and payable prior to July 1, 2003.

(b) Taxpayers are encouraged to participate in this tax amnesty program as a means of resolving any unpaid liabilities for state and/or local tax, penalty, and interest. Participation in this program does not increase the possibility that a taxpayer will be subject to an audit.

(2) Definitions. For the purposes of this rule, the following terms and phrases will have the meanings ascribed to them in this subsection, unless the context clearly indicates a different meaning:

(a) "Department" means the Florida Department of Revenue.

(b) "Eligible taxpayer" means any taxpayer who meets the criteria for participation in the tax amnesty program as provided by section 1 of the Enrolled Committee Substitute for Senate Bill 18-A, and these rules.

(c) "State and/or local tax" means the following revenue sources enumerated in Section 213.05, Florida Statutes: the local option tourist development tax and tourist impact tax imposed by Chapter 125, Florida Statutes, if the Department administers the tax on behalf of the local government that levies the tax; the estate tax imposed by Chapter 198, Florida Statutes; the tax on intangible personal property imposed by Chapter 199, Florida Statutes; the excise tax on documents imposed by Chapter 201, Florida Statutes; the communications services tax imposed by Chapter 202, Florida Statutes; the gross receipts tax imposed by Chapter 203, Florida Statutes; the taxes on motor and other fuels imposed by Chapter 206, Florida Statutes; the pollutants taxes imposed by Chapter 206, Florida Statutes; the tax imposed on the severance of gas and sulfur by Chapter 211, Florida Statutes; the tax imposed on the severance of oil by Chapter 211, Florida Statutes; the tax imposed on the severance of solid minerals by chapter 211, Florida Statutes; the taxes imposed by Chapter 212, Florida Statutes; the corporate income tax imposed by Chapter 220, Florida Statutes; the emergency excise tax imposed by Chapter 221, Florida Statutes; taxes on motor fuel and diesel fuel imposed by Chapter 336, Florida Statutes; the Apalachicola