

Section I
Notice of Development of Proposed Rules
and Negotiated Rulemaking

DEPARTMENT OF BUSINESS AND PROFESSIONAL
REGULATION

Board of Employee Leasing Companies

RULE NO.: RULE TITLE:
61G7-10.002 Reporting of Change of Status Required;
Effect on Licensees; Change of Licensee
Name

PURPOSE AND EFFECT: The Board proposes the rule
amendment to incorporate the Cross Guarantee Form, and
update the rule regarding names of forms and when they are
required.

SUBJECT AREA TO BE ADDRESSED: Reporting of
Change of Status Required; Effect on Licensees; Change of
Licensee Name.

RULEMAKING AUTHORITY: 468.522, 468.524(2),
468.525(3), 468.526, 468.531, 455.201(2) FS.

LAW IMPLEMENTED: 468.524(2), 468.5245, 468.525(3),
468.526, 468.531 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE
PROPOSED RULE DEVELOPMENT AND A COPY OF
THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Richard
Morrison, Executive Director, Board of Employee Leasing
Companies, 1940 North Monroe Street, Tallahassee, Florida
32399-0767

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

DEPARTMENT OF HEALTH

Board of Pharmacy

RULE NO.: RULE TITLE:
64B16-26.1031 Vaccine Certification Program

PURPOSE AND EFFECT: The Board proposes the rule
amendment to determine whether changes are necessary.

SUBJECT AREA TO BE ADDRESSED: Vaccine
Certification Program.

RULEMAKING AUTHORITY: 465.005 FS.

LAW IMPLEMENTED: 465.189 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE
PROPOSED RULE DEVELOPMENT AND A COPY OF
THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Allison
Dudley, Executive Director, Board of Pharmacy, 4052 Bald
Cypress Way, Bin #C04, Tallahassee, Florida 32399-3254
THE PRELIMINARY TEXT OF THE PROPOSED RULE
DEVELOPMENT IS NOT AVAILABLE.

DEPARTMENT OF HEALTH

Board of Pharmacy

RULE NO.: RULE TITLE:
64B16-28.608 Automated Filling Systems within a
Pharmacy

PURPOSE AND EFFECT: The Board proposes the rule
amendment to determine whether changes are necessary.

SUBJECT AREA TO BE ADDRESSED: Automated Filling
Systems within a Pharmacy.

RULEMAKING AUTHORITY: 465.005, 465.0155 FS.

LAW IMPLEMENTED: 465.003(17), 465.0155 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE
PROPOSED RULE DEVELOPMENT AND A COPY OF
THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Allison
Dudley, Executive Director, Board of Pharmacy, 4052 Bald
Cypress Way, Bin #C04, Tallahassee, Florida 32399-3254

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

DEPARTMENT OF CHILDREN AND FAMILIES

Family Safety and Preservation Program

RULE NOS.:	RULE TITLES:
65C-14.001	Definitions
65C-14.002	Licensed Child Caring Agencies
65C-14.003	Application and Licensing Study
65C-14.004	On Site Visits
65C-14.005	Grievance Procedure
65C-14.006	Administration and Organization
65C-14.007	Buildings, Grounds and Equipment
65C-14.008	Interior Accommodations
65C-14.009	Ventilation and Lighting
65C-14.010	General Sanitation and Safety
65C-14.011	Fire Regulations
65C-14.012	Transportation Safety
65C-14.013	Food and Nutrition
65C-14.014	Health Services
65C-14.015	Administration of Medication
65C-14.016	Incident Notification Procedures
65C-14.017	Child Abuse and Neglect
65C-14.018	Community Interaction
65C-14.019	Recreation, Leisure Activities and Work Experience
65C-14.020	Clothing and Personal Belongings
65C-14.021	Discipline, Control and Punishment
65C-14.022	Permanent Register
65C-14.023	Staff Qualifications
65C-14.024	Staffing Requirements
65C-14.025	Volunteers
65C-14.026	Organization
65C-14.027	Confidentiality Related to HIV Infected Children
65C-14.040	Admission and Planning
65C-14.041	Medical Information
65C-14.042	Orientation
65C-14.043	Child's Case Record
65C-14.044	Placement Agreement
65C-14.045	Program Services for Children in Care
65C-14.046	Continuing Service Plan and Review
65C-14.047	Educational and Vocational Services
65C-14.048	Release Planning and Aftercare
65C-14.049	Religious and Ethnic Heritage
65C-14.050	Interior Space
65C-14.051	Food Service
65C-14.052	Health Care
65C-14.053	Apparel and Allowance
65C-14.054	Personnel
65C-14.055	Job Functions and Staff Qualifications
65C-14.056	Staff Development
65C-14.060	Standards for Contracted Emergency Shelters
65C-14.061	Standards for Runaway Shelters
65C-14.062	Medical Care in All Runaway Shelters
65C-14.070	Specific Rules for Maternity Residences
65C-14.071	Admission and Planning
65C-14.072	Medical Information

65C-14.073	Discharge
65C-14.074	Counseling Services
65C-14.075	Education and Vocational Service
65C-14.076	Orientation
65C-14.077	Case Record
65C-14.078	Interior Furnishings and Space
65C-14.079	Staffing Requirements for Maternity Residences
65C-14.080	Food Service
65C-14.081	Health Care
65C-14.082	Apparel and Allowance
65C-14.083	Personnel
65C-14.084	Job Functions and Staff Qualifications
65C-14.085	Staff Development
65C-14.090	Exemptions
65C-14.091	Administrative Organization
65C-14.092	Course Admission and Planning
65C-14.093	Medical History
65C-14.094	Program Orientation
65C-14.095	Case Record
65C-14.096	Case Plan
65C-14.097	Food Service
65C-14.098	Health
65C-14.099	Aquatic Safety Procedures
65C-14.100	Fire and Weather Safety
65C-14.101	Sedentary Programs
65C-14.102	Mobile Programs
65C-14.103	Personnel Practices
65C-14.104	Job Descriptions
65C-14.105	Training
65C-14.110	Specific Exemptions for Wilderness Camps
65C-14.111	Structural and Safety Requirements
65C-14.112	Clothing and Personal Needs
65C-14.113	Water Safety
65C-14.114	Admission, Education and Case Record Procedures
65C-14.115	Wilderness Camp Personnel Policies

PURPOSE AND EFFECT: The Department intends to amend Chapter 65C-14 to modify regulatory language and update forms to comport with current law, policies and procedures related to residential child caring agencies. These modifications further allow the Department to amend and repeal duplicative language in order to streamline regulatory activities within the residential child caring agency setting. The current rule chapter has 85 rules. Additionally, the Department intends to create a rule to establish procedures for administrative actions, appeals, and voluntary closures of residential child caring agencies.

The title of the rule will be changed from Group Care to Group Care Licensing.

SUBJECT AREA TO BE ADDRESSED: Residential Group Care.

RULEMAKING AUTHORITY: 409.175(5)(a) FS.

LAW IMPLEMENTED: 409.175 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Jodi Abramowitz. Jodi can be reached at (850)717-4189 or Jodi.abramowitz@myflfamilies.com

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

Section II Proposed Rules

DEPARTMENT OF REVENUE

RULE NO. RULE TITLE:

12-3.007 Delegation of Authority

PURPOSE AND EFFECT: Section 10, Chapter 2014-40, L.O.F., amended Section 213.21(2)(a), F.S., to increase the maximum compromise authority of the Department of Revenue’s Executive Director from \$250,000 to \$500,000. Rule 12-13.004, F.A.C. (Delegation of Authority to Determine Settlements or Compromises), was amended effective January 19, 2015, to bring that rule into consistency with the statutory provision. The purpose of the proposed amendment to Rule 12-3.007, F.A.C. (Delegation of Authority), is to conform the rule to the statute and to Rule 12-13.004, F.A.C.

SUMMARY: The proposed amendments to Rule 12-3.007, F.A.C. (Delegation of Authority), conform the rule to the statute and to Rule 12-13.004, F.A.C.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 213.06(1), 213.21(5), 409.2557 FS.

LAW IMPLEMENTED: 20.05, 20.21, 72.011(1),(3), 120.54, 120.565, 120.569(2), 120.57(1), (2), (3), 120.63(1), 120.74(2), 195.095, 213.05, 213.21, 213.22, 409.2557 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: May 27, 2015, 1:00 p.m.

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

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12-3.007 Delegation of Authority.

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

(1)1. No change.

2. To approve conclusive written closing agreements resulting in a reduction in tax of ~~\$500,000~~ ~~\$250,000~~ or less, with any taxpayer to settle or compromise the taxpayer’s liability for tax, penalty, or interest assessed under any of the chapters specified in Section 72.011(1), F.S., as provided in Section 213.21, F.S.

(m) through (n) No change.

(2) No change.

Rulemaking Authority 213.06(1), 213.21(5), 409.2557 FS. Law Implemented 20.05, 20.21, 72.011(1),(3), 120.54, 120.565, 120.569(2), 120.57(1), (2), (3), 120.63(1), 120.74(2), 195.095, 213.05, 213.21, 213.22, 409.2557 FS. History—New 7-14-80, Amended 12-31-81, 8-29-85, 11-6-85, Formerly 12-3.07, Amended 5-18-86, 12-20-92, 12-6-98, 4-26-10, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Kimberly Bevis, Technical Assistance and Dispute
 Resolution, Department of Revenue, P.O. Box 7443,
 Tallahassee, Florida 32314-7443, telephone: (850)717-7082
 NAME OF AGENCY HEAD WHO APPROVED THE
 PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY
 HEAD: May 5, 2015
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT
 PUBLISHED IN FAR: February 23, 2015

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-18.001	Authorization for Compensation
12-18.004	Submission of Information and Claims for Compensation
12-18.008	Compensation for Vending Machine Violations

PURPOSE AND EFFECT: Under Section 213.30, F.S., the Executive Director of the Department is authorized to compensate persons who provide information leading to the punishment of, or collection of taxes, surtaxes, surcharges, fees, penalties, or interest from, any person with respect to taxes enumerated in Section 213.05, F.S. The taxes listed in Section 213.05, F.S., include all taxes and fees under Chapter 212, F.S., as well as registration of secondhand dealers in Section 538.09, F.S., and registration of secondary metal recyclers in Section 538.25, F.S.

Section 1, Chapter 2014-196, L.O.F., provides that the prepaid wireless E911 fee created in Section 365.172, F.S., is to be administered as though it is a sales tax under Chapter 212, F.S., except as otherwise provided in that section. The section does not expressly exclude the prepaid wireless E911 fee from the compensation provisions of Section 213.30, F.S. Accordingly, individuals reporting violations of the prepaid wireless E911 fee should also be eligible for compensation under Section 213.30, F.S.

The purpose of the proposed amendments to Rules 12-18.001 (Authorization for Compensation) and 12-18.004, (Submission of Information and Claims for Compensation), F.A.C., are: (1) to update the Department’s list of taxes eligible for the compensation provisions to include the prepaid wireless E911 fee, registration of secondhand dealers, secondary metal recyclers, and secondhand precious metal dealers, in accordance with statute, and (2) to incorporate, by reference, an updated Form DR-55, Application for Compensation for Tax Information, that includes these categories.

The purpose of the proposed changes to Rule 12-18.008, F.A.C. (Compensation for Vending Machine Violations), are to update contact information for the Department.

SUMMARY: The modification of the rules and Form DR-55, Application for Compensation for Tax Information, will add prepaid wireless E911 fees and registration of secondhand dealers, secondary metal recyclers, and secondhand precious metal dealers to the list of taxes for which the Department issues compensation in return for information leading to the recovery of unpaid taxes, and to update contact information for the Department.

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public with tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice. 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: 212.0515(7), 213.06(1), 213.30(1) FS.

LAW IMPLEMENTED: 95.525(2), 119.071(5), 212.0515, 213.30 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: May 27, 2015, 1:00 p.m.
PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by

contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12-18.001 Authorization for Compensation.

(1)(a) No change.

(b) The Department administers, regulates, controls, and collects the following:

1. Communications services tax;
2. Corporate income tax;
3. Estate tax;
4. Documentary stamp tax;
5. Fuel taxes on motor fuel, diesel fuel, aviation fuel, and alternative fuel, including local option taxes;
6. Government leasehold intangible personal property tax;
7. Gross receipts tax on dry-cleaning;
8. Gross receipts tax on natural gas, manufactured gas, or electricity;
9. Insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges required to be remitted to the Department;
10. Intangible personal property tax;
11. Local option convention development tax, tourist development tax, and tourist impact tax when the imposing local government has not elected to self-administer the tax;
12. Miami-Dade County lake belt mitigation and water treatment upgrade fees;
13. Motor vehicle warranty fees;
14. Pollutant taxes;
15. Prepaid wireless E911 fees;
16. Registration as a secondhand dealer, secondary metals recycler, or a mail-in secondhand precious metal dealer;
- ~~17.15.~~ Rental car surcharge;
- ~~18.16.~~ Sales and use tax and local option discretionary sales surtaxes;
- ~~19.17.~~ Severance taxes, fees, and surcharges on gas and sulfur production, oil production, and solid mineral severance; and
- ~~20.18.~~ Solid waste fees, including the new tire fee and the new or remanufactured lead-acid battery fee.

(2) A payment of \$100 is also authorized for any person who provides information to the Department which results in the identification and registration of a taxpayer who is not in compliance with the registration requirements ~~for taxes~~ administered by the Department, and who conducts business from a permanent fixed location, is engaged in a bona fide taxable activity, and is found by the Department to have an unpaid tax liability.

Rulemaking Authority 213.06(1), 213.30(1) FS. Law Implemented 213.30 FS. History—New 6-21-88, Amended 11-14-91, 9-14-93, 10-19-99, 6-1-09, 1-25-12, ____.

12-18.004 Submission of Information and Claims for Compensation.

(1) Information relating to violations of the Florida revenue laws should be submitted to the Tax Violations and Rewards Process ~~Process Manager, Refunds and Distribution Process, or the Process Manager's designee~~. Information must be submitted in writing. Correspondence should be directed to the Florida Department of Revenue, Tax Violations and Rewards – General Tax Administration, P. O. Box 6417, Tallahassee, Florida 32314-6417, or to any Department of Revenue Service Center. If the information is submitted in person, the name and official title of the Department of Revenue employee to whom it is submitted and the date on which it is submitted must be included in the formal claim for reward. (See Rule 12-18.008, F.A.C., for information on reporting violations regarding vending machines.)

(2) No change.

(3)(a) The Department designates Form DR-55, Application for Compensation for Tax Information, as the form to be used by claimants for this purpose. Form DR-55, Application for Compensation for Tax Information (R. ~~____01/12,~~ Effective ~~____01/12~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-____00814), is hereby incorporated, by reference, in this rule.

(b) Copies of this form may be obtained, without cost, through one or more of the following methods: 1) downloading the form from the Department's Internet site at <http://www.myflorida.com/dor/forms>; or, 2) calling the Department at 1(800) 352-~~9273~~ ~~3671~~; or, 3) visiting any local Department of Revenue Service Center; or 4) writing the Florida Department of Revenue, Tax Violations and Rewards-General Tax Administration, P O Box 6417, Tallahassee, FL ~~32314-6417~~ Taxpayer Services, Mail Stop 3 2000, 5050 West Tennessee Street, Tallahassee, Florida 32399 0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).

Rulemaking Authority 213.06(1), 213.30(1) FS. Law Implemented 92.525(2), 119.071(5), 213.30 FS. History—New 6-21-88, Amended 11-14-91, 10-19-99, 10-1-03, 10-30-06, 6-1-09, 6-28-10, 1-25-12, _____.

12-18.008 Compensation for Vending Machine Violations.

(1) through (3) No change.

(4) Eligible persons desiring to file a claim for compensation may report violations regarding a vending machine by calling toll free number 1(800)FL-AWARD (1(800) 352-9273) or (850) 717-6978, email (taxviolations@dor.state.fl.us), or by writing the Florida Department of Revenue, Tax Violations – General Tax Administration, P. O. Box ~~6417 5139~~, Tallahassee, Florida 32314-~~64175139~~. The use of the toll free number or email is encouraged, since the applicant’s priority for the claim for compensation will be established by the date and time the Department receives the information specified under subsection (5).

(5)(a) All claims for a reward relating to an operator’s failure to affix the required notice must include the following information:

1. Name, address, social security number, and telephone number of applicant; and
2. Type and/or description of the vending machine (e.g., brand name on machine or type of merchandise vended); and
3. Location of the machine(s) (e.g., name of business, street address, and approximate location inside the building); and
4. The date the violation was discovered.

(b) No change.

(6) through (7) No change.

Rulemaking Authority 212.0515(7), 213.06(1), 213.30(1) FS. Law Implemented 212.0515, 213.30 FS. History-New 5-11-92, Amended 10-19-99, 6-1-09, 5-9-13, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: May 05, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: February 23, 2015

DEPARTMENT OF REVENUE

RULE NO.: 12-19.003
 RULE TITLE: Reporting Requirements

PURPOSE AND EFFECT: The purpose of the proposed amendments is to provide information for taxpayers on how they can electronically file statutorily-required reports with the Department. The proposed amendments also provide a contact email address to submit an electronic report, and clarify how an electronic postmark date will be applied to e-mailed reports.

SUMMARY: The proposed amendments provide information for taxpayers on how they can electronically file statutorily-required reports with the Department. The amendments also provide a contact email address to submit an electronic report, and clarify how an electronic postmark date will be applied to e-mailed reports.

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public with tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice. 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: 896.102(3) FS.

LAW IMPLEMENTED: 896.102 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: May 27, 2015, 9:00 a.m.

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

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12-19.003 Reporting Requirements.

Reports of large currency transactions which must be filed with the Department of Revenue under the Money Laundering Control Act shall be filed at the time and place and in the manner and form prescribed by this rule.

(1) Time of filing. The report of a large currency transaction shall be filed with the Department of Revenue no later than 15 days after the date the transaction is required to be reported to the Internal Revenue Service under 26 U. S. C. s. 6050I and the federal regulation related thereto. For the purpose of determining whether a paper report is timely filed, the postmark date shall be the date the report is deemed filed. For the purpose of determining whether an electronically submitted report is timely filed, the Department will deem a report as filed on the date the electronic submission is received by the Department.

(2) Place and manner for filing. The report of a large currency transaction shall be filed by:

(a) Mailing the report to the Criminal Investigations Process Owner, Florida Department of Revenue, 5050 W. Tennessee Street, Tallahassee, Florida 32399-0100, or

(b) Attaching the report to an email and submitting the email to the Department at form8300@dor.state.fl.us.

(3) through (4) No change.

Rulemaking Authority 896.102(3) FS. Law Implemented 896.102 FS. History—New 2-18-88, Amended_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: May 5, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: February 23, 2015

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-22.005 Disclosure Procedures

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-22.005, F.A.C. (Disclosure Procedures), is to: (1) adopt an updated version of Form DR-841, Request for Copy of Tax Return, to provide additional information to taxpayers regarding types of records available for request; and (2) allow taxpayers and tax representatives to receive copies of tax returns at an e-mail address, facsimile number, or a mailing address designated by the taxpayer.

SUMMARY: The proposed rule amendments update Form DR-841 to provide additional information to taxpayers on the types of records available for request and expand procedures to allow the Department to issue copies of requested tax returns electronically, and to an address other than the taxpayer's address of record with the Department.

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public with tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice. Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 213.22(4) FS.
 LAW IMPLEMENTED: 213.053, 213.22 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: May 27, 2015, 9:00 a.m.
 PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida
 Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).
 THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082

THE FULL TEXT OF THE PROPOSED RULE IS:

12-22.005 Disclosure Procedures.

(1) No change.

(2) Written Requests for Tax Information by a Taxpayer, Taxpayer's Representative, or Personal Representative of an Estate.

(a)1.a. A taxpayer, a taxpayer's authorized representative, or the personal representative of an estate may request a copy of the taxpayer's returns by submitting a completed and signed Request for Copy of Tax Return (Form DR-841, R. _____ ~~03/11~~, hereby incorporated by reference, effective ___ ~~05/13~~) (<http://www.flrules.org/Gateway/reference.asp?No=Ref-2538>) or a written request directed to Records Management, MS 1-4364, 5050 West Tennessee Street, Tallahassee, Florida 32399-0158.

b. No change.

2. A written request must be submitted on the business' letterhead and must include: the federal identification number or social security number of the owner, business mailing address, records requested, and the signature of the owner or a registered officer of the business.

3. No change.

(b) No change.

(c)1. All copies of state tax returns filed by or on behalf of a taxpayer are sent directly to the taxpayer's address of record unless the taxpayer requests that the information be: ~~sent to another address.~~

- a. Mailed to the taxpayer at a designated address;
- b. Faxed to the taxpayer at a designated facsimile number;
- c. Provided to an e-mail address designated by the taxpayer;
- d. Mailed to the address of a duly authorized taxpayer representative, facsimile number, or e-mail address as designated in a Power or Attorney and Declaration of Representative (Form DR-835) attached to the Request for Copy of Tax Return (Form DR-841).

2. No change.

3. No change.

(3) through (8) No change.

Rulemaking Authority 213.06(1), 213.22(4) FS. Law Implemented 213.053, 213.22 FS. History—New 12-18-88, Amended 1-25-12, 5-9-13,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: May 5, 2015
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: February 23, 2015

DEPARTMENT OF REVENUE

RULE NOS.: RULE TITLES:
 12-24.008 Procedures for Payment
 12-24.011 Public Use Forms

PURPOSE AND EFFECT: The proposed amendments promulgate two forms used by taxpayers when remitting taxes using the ACH credit method of electronic remittance, and update rule provisions which currently contain similar information to that contained in the proposed forms.

SUMMARY: The subject areas to be addressed are the promulgation of the two forms and the corresponding amendment to the rule provisions.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

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

herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public with tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice. Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

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

LAW IMPLEMENTED: 119.071(5), 202.30, 206.485, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS.

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

DATE AND TIME: May 27, 2015, 9:00 a.m.

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

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12-24.008 Procedures for Payment.

(1) No change.

(2)(a) and (b) No change.

(c) All ACH credit transfers must be accompanied by a Cash Concentration or Disbursement (CCD) + addenda record, in the format specified by the Department in Form DR-600TP, ACH-Credit Payment Method Requirements. A table of tax types and the corresponding tax type code is provided in Form DR-655, Tax Type/Tax Type Code. Forms DR-600TP

and DR-655 are incorporated by reference in Rule 12-24.011, F.A.C., which includes the following information:

- ~~1. Record type code;~~
- ~~2. Addenda type code;~~
- ~~3. Taxpayer identification;~~
- ~~4. Tax type code;~~
- ~~5. Tax period end date;~~
- ~~6. Amount type code; and~~
- ~~7. Amount.~~

(d) If the taxpayer fails more than three times in 12 consecutive calendar months to provide the Department with the required addenda record ~~that conforms to the requirements of this rule~~, the taxpayer will be required to use the ACH debit method.

(e) No change.

(3) No change.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 202.30(1), 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 02-17-15,_____.

12-24.011 Public Use Forms.

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

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

Form Number Title
Effective Date

(2) No Change.

(3) DR-600TP ACH-Credit Payment Method Requirements

Florida e-Services (R. 01/15)

— (<http://www.flrules.org/Gateway/reference.asp?No=R ef->)

(4)(3) No Change.

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

(R. 01/15)

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 6-1-09, Amended 6-28-10, 6-6-11, 5-9-13, 02-17-15, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: May 05, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: February 23, 2015

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-29.001	Scope
12-29.002	Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Rescindment
12-29.003	Florida Tax Credit Scholarship Program; Applications

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rules 12-29.001, (Scope), 12-29.002 (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), and 12-29.003 (Florida Tax Credit Scholarship Program; Applications), F.A.C., is to: (1) clarify that credits earned under the Florida Tax Credit Scholarship Program (“the Program”) will be included when determining a taxpayer’s estimated tax payment amounts; (2) include the conveyance, transfer, or assignment of tax credit allocations under the Program authorized by paragraph 1002.395(5)(d), F.S., as amended by Section 17, Chapter 2014-184, L.O.F.; (3) provide procedures for the conveyance, transfer, or assignment of a tax credit allocation among members of an affiliated group of corporations under the Program; and (4) adopt, by reference, forms used by the Department in administering the Program.

SUMMARY: The proposed amendments to Rules 12-29.001 (Scope), 12-29.002 (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), and 12-29.003 (Florida Tax Credit Scholarship Program; Applications), F.A.C., address (1) the sharing of approval letters with eligible nonprofit scholarship funding organizations; (2) the inclusion of credits under this program in calculating a taxpayer’s estimated tax payment amounts; and (3) the proposed amendments to provide procedures and forms to be used to apply for a tax credit, or to convey,

transfer, or assign a tax credit between members of an affiliated group of corporations, under the Program.

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice. Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 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: May 27, 2015, 1:00 p.m.
PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12-29.001 Scope.

This rule chapter sets forth the rules to be used in the administration of tax credits for contributions made to nonprofit scholarship funding organizations under Section 1002.395, F.S., Florida Tax Credit Scholarship Program. That program allows taxpayers to receive a credit allocation for contributions made to nonprofit scholarship funding organizations. This rule chapter establishes procedures governing the approval of tax credit allocations and rescindments, the approval for carryforward tax credits to a subsequent tax year, procedures for transferring tax credits; and the procedures to be followed by taxpayers when claiming tax credits on tax returns.

Rulemaking Authority 1002.395(13) F.S. Law Implemented 211.0251, 212.1831, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (13) FS. History—New 6-6-11, Amended.

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) “Affiliated group of corporations” means two or more corporations that constitute an affiliated group of corporations as defined in s. 1504(a) of the Internal Revenue Code.

(a) through (g) renumbered (b) through (h) No change.

(2) through (4) No change.

(5) TAX CREDITS.

(a) through (e) No change.

(f) Contributions to an eligible nonprofit scholarship funding organization are not payments of estimated tax or installment payments of tax. However, credits earned for contributions to an eligible nonprofit scholarship funding organization 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) CARRYFORWARD OF UNUSED CREDITS.

(a) through (d) No change.

~~(e) A taxpayer may not convey, assign, or transfer a credit allocation to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction.~~

(7) TRANSFERS OF UNUSED TAX CREDITS.

(a) A taxpayer may not convey, assign, or transfer a credit allocation or tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, the following credit allocations or tax credits may be transferred between members of the same affiliated group of corporations:

1. A tax credit allocation for which a contribution has not been made to an eligible nonprofit scholarship funding organization by the transferring member. The receiving member must make a contribution to an eligible nonprofit scholarship funding organization during the same period that the transferring member was required to make the contribution. In addition, the contribution must be made before the receiving member may claim the tax credit.

2. A tax credit allocation for which a contribution has been made to an eligible nonprofit scholarship funding organization by the transferring member, but the tax credit has not been claimed on a tax return.

3. A tax credit amount approved for carryforward that has not been claimed on a tax return.

(b) A transferred credit allocation or tax credit may only be used against the same tax as the original credit allocation or tax credit approved by the Department.

(c) A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the credit.

(d) A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

(e)1. A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting Notice of Intent to Transfer a Tax Credit (Form DR-116200, incorporated by reference in Rule 12-29.003, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

2. Taxpayers must submit an application for transfer of any unused credit allocation or tax credit to:

Florida Department of Revenue
Revenue Accounting
P. O. Box 6609
Tallahassee, FL 32314-6609

(f) The Department must approve the application for transfer of the unused credit allocation or tax credit before the receiving member may claim the tax credit on a tax return. For excise tax on liquor, wine, and malt beverages, the Division must also approve the transfer before the the receiving member may claim the tax credit on a tax return.

(g) Within fifteen days of receipt of an application, the Department will send written correspondence approving the transfer or providing the reason the transfer could not be approved. If the transfer is approved, a copy of the approval letter will be sent to both the transferring member and the receiving member. The approval letter will include instructions on how the receiving member may claim the tax credit on a tax return.

~~(8)~~ **RESCINDMENT OF UNUSED TAX CREDITS.**

(a) through (c) No change.

(d) When the approval of a rescindment allows the tax credit cap for a state fiscal year to be reopened and available for allocation, the Department will notify each eligible nonprofit scholarship funding organization that the tax credit cap is available for allocation.

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,_____.

12-29.003 Florida Tax Credit Scholarship Program; Applications.

(1)(a) The following application forms and instructions are used by the Department in its administration of the Florida Tax Credit Scholarship Program. These forms are hereby incorporated by reference in this rule.

(b) Copies of the application forms and instructions are available, without cost, by one or more of the following methods: 1) downloading the application from the Department’s Internet site at www.myflorida.com/dor/forms; or, 2) calling the Department at (800)352-3671, Monday through Friday, 8 a.m. to 7 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center or, 4) writing the Florida Department of Revenue, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. Persons with hearing or speech impairments may call the Florida Relay Service at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

Form Number Title Effective Date

(2)(a) DR-116000 Application for Tax Credit Allocation for

Contributions to Nonprofit Scholarship

Funding

Organizations (SFOs) (R. 07/14 0744)

____01/12

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-00817>)

(b) No change.

(c) DR-116200 Florida Tax Credit Scholarship Program

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Notice of Intent to Transfer a Tax Credit (N. 07/14)

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

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,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: May 5, 2015

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

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-1.060 Registration

PURPOSE AND EFFECT: Section 6, Chapter 2014-40, L.O.F., amended the provisions found in Section 212.18(3)(c), F.S., relating to an individual’s failure to register for sales and use tax. The purpose of the proposed amendments to Rule 12A-1.060, F.A.C. (Registration), is to remove the registration penalty provisions that are no longer needed due to the statutory change.

SUMMARY: The proposed amendments to Rule 12A-1.060, F.A.C. (Registration), remove the registration penalty provisions that are no longer needed due to the statutory change.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice. 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: 212.12(2)(d), 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 119.071(5), 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.06(2), 212.12(2), (5), (6), 212.14(4), 212.16(1), (2), 212.18(3) 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: May 27, 2015, 1:00 p.m.

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

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.060 Registration.

(1) through (4) No change.

~~(5) PENALTIES FOR FAILURE OR REFUSAL TO REGISTER.~~

~~(a) No person shall be issued any license from any authority within the State of Florida to engage in any business activity required to be registered with the Department until such person is the holder of a valid certificate of registration.~~

~~(b) The Department is authorized to impose a \$100 registration fee for each place of business for the failure or refusal of any person to register with the Department prior to engaging in or conducting business in this state as a dealer. Persons who have failed or refused to register are those that the Department seeks to register as a result of information supplied by an informant under Section 213.30, F.S., or as a result of enforcement programs administered by the Department. In making the determination whether the \$100 registration fee shall be imposed, the Executive Director or the Executive Director's designee in the responsible process shall consider and be guided by:~~

~~1. The prior history, if any, of the applicant's compliance or noncompliance with the revenue laws administered by the Department pursuant to Section 213.05, F.S.;~~

~~2. The applicant's ability to demonstrate the exercise of ordinary care and prudence through presenting to the Department facts and circumstances indicating that a diligent attempt to meet the registration requirements of the law was made. An applicant with limited business knowledge, limited education, or limited experience with Florida tax matters may establish a basis for the existence of reasonable cause when there is reasonable doubt whether the applicant is required to register;~~

~~3. Reliance upon the erroneous advice of a competent advisor that the applicant did not meet the registration requirements. To establish a reasonable cause for noncompliance with the registration requirements, the applicant must demonstrate that advice was sought in a timely manner from the competent advisor, that all necessary information was provided to the competent advisor, and that the applicant acted in good faith on the information received from the competent advisor;~~

~~4. The applicant's ability to demonstrate reliance upon another person to comply with the registration requirements on behalf of the applicant;~~

~~5. Whether the applicant, the applicant's agent, or the applicant's employee can demonstrate that the applicant exercised ordinary care and prudence in meeting the registration requirements once the applicant had actual or constructive knowledge of the requirements.~~

~~(c)1. When a person conducting business in this state fails or refuses to register his or her business, a written notice will be issued by the Department to that person alerting the person of the requirement to register. Delivery of the written notice is by certified mail or by the use of another method that is~~

~~documented by the Department as being necessary and reasonable under the circumstances. Within 30 consecutive calendar days from the date of the notice, the person who has failed or refused to register must:~~

- ~~a. Register the person's business by submitting a Florida Business Tax Application (Form DR 1) to the Department; or~~
- ~~b. File a written challenge to the notice.~~

~~2. A person who has received a written notice alerting the person of the requirement to register with the Department may file a written challenge to the notice. The written challenge must be mailed, faxed, or hand delivered within 30 consecutive calendar days of the notice. A written challenge must be made directly to the office designated in the notice and must include:~~

- ~~a. The person's name, address, and telephone number;~~
- ~~b. A statement of facts disputing the requirement to register and a description of any additional information not previously available that supports the dispute;~~
- ~~c. A statement explaining the law or other authority on which the taxpayer's position is based;~~
- ~~d. A statement whether oral presentation and argument are requested; and~~
- ~~e. A copy of the notice alerting the person of the requirement to register with the Department.~~

~~3. An extension of time in which to submit a written challenge may be secured by mailing, hand delivering, or faxing a written request to the office address or fax number provided in the notice. The written request for an extension to file a written challenge to the notice must be postmarked, faxed, or received by hand delivery within 30 consecutive calendars from the date of the notice. The Department will grant an extension period of 15 consecutive calendar days within which to file a written challenge to the notice.~~

~~4. If the written challenge does not contain the required information, the person will be notified in writing by the office issuing the notice that the required information must be postmarked, hand delivered, or faxed to the Department within 15 consecutive calendar days. Failure to timely submit the required information will result in forfeiture of the person's right to challenge the notice.~~

~~5. Written challenges postmarked, faxed, or received by hand delivery after 30 consecutive calendar days from the date of the notice, or after any extension period granted by the Department to file a written challenge, will be deemed late filed, and the person will be considered to have waived their right to file a written challenge to the Department's notice.~~

~~6. If the person receiving a notice issued by the Department notifying the person of the requirement to register~~

~~fails to timely file a written challenge, or fails to timely request an extension of time to file a written challenge, the person will be considered to have waived their right to file a written challenge to the Department's notice.~~

~~7. Upon receipt of a timely filed written challenge containing the required information, the Department will issue a response.~~

~~8. Any person who fails or refuses to register a place of business after failing to file, or waiving their right to file, a written challenge to the Department's notice, or after receiving the Department's response to a written challenge to the Department's notice that determines that the person should register his or her business, will become subject to the penalties imposed under Section 212.12(2)(d), F.S., and a \$100 registration fee will be imposed upon registration with the Department.~~

~~(5)(6) No change.~~

Rulemaking Authority 212.12(2)(d), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 119.071(5), 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.06(2), 212.12(2), (5), (6), 212.14(4), 212.16(1), (2), 212.18(3) FS. History—Revised 10-7-68, 1-7-70, 6-16-72, Amended 3-21-77, 5-10-77, 10-18-78, Formerly 12A-1.60, Amended 6-10-87, 1-2-89, 11-12-90, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 4-2-00, 6-19-01, 10-2-01(1), 10-2-01(1), 8-1-02, 4-17-03, 6-12-03, 6-4-08, 9-1-09, 6-14-10, 6-28-10 (6), 6-28-10 (3), _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: May 5, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: February 23, 2015

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-12.004 Reporting and Remitting Fees

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12A-12.004, F.A.C. (Reporting and Remitting Fees), is to clarify that the total amount of new tire fees and lead-acid battery fees, and not the total number of new tires and lead-acid batteries sold, is required to be reported on the Solid Waste and Surcharge Return.

SUMMARY: The reporting requirements for the new tire fee and the lead-acid battery fee is amended to provide that the total amount of fees collected should be reported, rather than the number of new tires and lead-acid batteries sold.

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public with tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice. Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 212.17(6), 212.18(2), 213.06(1), 403.718(3)(b), 403.7185(3)(b) FS.

LAW IMPLEMENTED: 212.12(2), 213.755, 403.718, 403.7185 FS.

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: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-12.004 Reporting and Remitting Fees.

(1)(a) A Solid Waste and Surcharge Return (form DR-15SW, incorporated by reference in Rule 12A-16.008, F.A.C.) reporting fees imposed by Sections 403.718 and 403.7185,

F.S., on new tires and lead-acid batteries sold at retail shall be filed with the Department. Except as provided in Rule Chapter 12-24, F.A.C., the payment and the return must be delivered to the Department or be postmarked on or before the 20th day of the month following the date of sale to avoid penalty and interest for late filing. If the 20th day falls on Saturday, Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For purposes of this rule, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S. and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a Statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

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

Rulemaking Specific Authority 212.17(6), 212.18(2), 213.06(1), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 212.12(2), 213.755, 403.718, 403.7185 FS. History—New 1-2-89, Amended 10-16-89, 12-16-91, 4-12-94, 3-21-95, 3-20-96, 4-2-00, 6-19-01, 4-17-03, 9-28-04, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: May 5, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: February 23, 2015

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.:	RULE TITLES:
12A-16.002	Imposition and Payment of the Surcharge
12A-16.006	Surcharge Returns and Filing Requirements
12A-16.008	Public Use Forms

PURPOSE AND EFFECT: Section 212.0606, F.S., previously imposed a \$2 per day surcharge on each lease or rental of a motor vehicle. Section 1, Chapter 2014-199, amended that statute to reduce the rate imposed on the use of a motor vehicle as part of a car-sharing service to \$1 per usage. The purpose of the proposed amendments to Rule 12A-16.002, F.A.C. (Imposition and Payment of the Surcharge), is to provide guidance relating to the reduced \$1 per usage surcharge imposed on motor vehicles used through car-sharing service memberships.

The purpose of the proposed amendments to Rule 12A-16.006, F.A.C. (Surcharge Returns and Filing Requirements), is to clarify when the rental car surcharge is due to the state and how the rental car surcharge is to be reported per county, based on the amendment made to Section 212.0606, F.S., by Section 1, Chapter 2014-199.

The purpose of the proposed amendments to Rule 12A-16.008, F.A.C. (Public Use Forms), is to incorporate by reference the amendments to the forms used to report any rental car surcharge due to the state.

SUMMARY: The subject areas to be addressed are the proposed changes to Rules 12A-16.002, 12A-16.006, and 12A-16.008, F.A.C., relating to the imposition, collection, and reporting of the rental car surcharge imposed by Section 212.0606, F.S.

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public with tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice. Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

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

LAW IMPLEMENTED: 212.05(1)(c), 212.06(1)(a), 212.0606, 212.07(2), (4), (8), 212.11, 212.12(2), (3), (4), 213.235, 213.755, 376.70, 403.717, 403.718, 403.7185 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: May 27, 2015, 1:00 p.m.

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

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-16.002 Imposition and Payment of the Surcharge.

(1)(a) The lease or rental in Florida of a for hire passenger motor vehicle is subject to a surcharge imposed under Section 212.0606, F.S., of \$2.00 per day, or any part of a day, regardless of whether the vehicle is licensed in Florida.

(b) No change.

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

(a) The term "car-sharing service" has the same meaning as provided in Section 212.0606, F.S.

(a) and (b) renumbered (b) and (c) No change.

(3) The \$2 per day surcharge imposed under Section 212.0606(1), F.S., applies to each lease or rental of a for hire passenger motor vehicle, specified in the lease or rental agreement, on the first thirty (30) days the vehicle is continuously leased or rented to one lessee or renter. The \$2 surcharge does not apply to the usage of a for hire passenger motor vehicle by a member of a car-sharing service when the motor vehicle is used for less than 24 hours.

(a) through (c) No change.

(4) The \$1 surcharge imposed under Section 212.0606(2), F.S., applies to each usage of a for hire passenger motor vehicle by a member of a car-sharing service when the motor vehicle is used for less than 24 hours. When the member uses the same motor vehicle for 24 hours or more, the \$2 surcharge applies to each day, or portion of a day, that the motor vehicle is used. This surcharge does not apply to the lease, rental, or use of a motor vehicle from a location owned, operated, or leased by or for the benefit of an airport or an airport authority.

(4) and (5) renumbered (5) and (6) No change.

~~(7)(6)~~ Any person who has leased or rented a for hire passenger motor vehicle under the terms of a lease or rental agreement or the terms of a car-sharing service membership and cannot prove that the rental car surcharge has been paid to the lessor or other person will be directly liable to the state for any surcharge, interest, or penalty due on such transaction.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(c), 212.06(1)(a), 212.0606, 212.07(2), (4), (8) FS. History— New 11-14-89, Amended 7-7-91, 5-19-93, 3-20-96, 9-28-04,_____.

12A-16.006 Surcharge Returns and Filing Requirements.

~~(1)(a) Any dealer who collects the rental car surcharge is required to report to the Department all surcharge revenues that are attributed to the county where the rental agreement was entered into. For purposes of this rule, “where the rental agreement was entered into” means the county where the lessee picks up the for hire passenger motor vehicle. For example, a motor vehicle is picked up in Florida County A and dropped off in Florida County B. The surcharge revenues are attributed to Florida County A.~~

~~(b) Except as provided in Rule Chapter 12-24, F.A.C., the surcharge for each month is shall be due to the Department on the first day of the month following the date the lease or rental payments are to be made by the lessee or renter; under the terms of the lease or rental agreement, or on the first day of the month following the date the membership usage fees are billed to the member of a car-sharing service. The payment and return must be delivered to the Department or be postmarked on or before the 20th day of the month following the date the lease or rental payments or membership usage fees are billed to to be made by the lessee, or renter, or the member of a car-sharing service, under the terms of the lease or rental agreement, to avoid penalty and interest for late filing. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For this purpose, a legal holiday means a holiday which is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.~~

~~(b)(e) The rental car surcharge is required to be reported to the Department on a Solid Waste and Surcharge Return (form DR-15SW). A Schedule of Rental Car Surcharge by County (form DR-15SWS) is used to report the surcharge attributed to each number of days that all for hire passenger~~

~~motor vehicles were leased or rented during the month by county. Forms DR-15SW and DR-15SWS are incorporated by reference in Rule 12A-16.008, F.A.C. The surcharge is attributed to the county:~~

~~1. Where the lessee picks up the for hire passenger motor vehicle, if the motor vehicle is picked up in Florida and is leased or rented for less than 12 months; or~~

~~2. Where the residence address of the lessee identified on the registration, license, or title is located, if the motor vehicle is leased or rented for 12 months or longer.~~

~~(c)(d) Any dealer who operates places of business in two or more counties for which returns are required and who has obtained a consolidated reporting number from the Department for purposes of reporting sales and use tax must report the rental car surcharge for all places of business using the consolidated reporting number. The dealer is required to file a consolidated Solid Waste and Surcharge Return (Form DR-15SW) with a Schedule of Rental Car Surcharge by County (Form DR-15SWS) to report the surcharge attributed to number of days that all for hire passenger motor vehicles were leased or rented during the month for each county.~~

~~(d)(e) No change.~~

~~(e)(f) Out-of-state dealers who have no physical place of business located within Florida that are required to report the rental car surcharge must file a Solid Waste and Surcharge Return (Form DR-15SW) with a Schedule of Rental Car Surcharge by County (Form DR-15SWS) to report the surcharge attributed to number of days that all for hire passenger motor vehicles were leased or rented during the month for each county. The Schedule of Rental Car Surcharge by County must be included with the return even when the dealer reports the number of days that all for hire passenger motor vehicles were leased or rented during the month for a single county.~~

~~(f)(g) No change.~~

~~(2) No change.~~

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.11, 212.12(2), (3), (4), 213.235, 213.755 FS. History— New 11-14-89, Amended 7-7-91, 8-10-92, 5-19-93, 3-20-95, 3-20-96, 4-2-00, 4-17-03, 9-28-04,_____.

12A-16.008 Public Use Forms.

(1)(a) The following public use forms and instructions are employed by the Department of Revenue in its dealings with the public in administering the rental car surcharge, as provided in this rule chapter, and the solid waste fees, as provided in Rule Chapter 12A-12, F.A.C. These forms are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s Internet site at

www.myflorida.com/dor/forms; or, 2) calling the Department at 1(800)352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2) DR-15SW	Solid Waste and Surcharge Return	
(R. 01/15 01/12)		01/12

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-00819>)

(3) DR-15SWN Instructions for DR-15SW Solid Waste and ~~01/14~~

Surcharge Returns (R. ~~01/15 01/14~~)

(<http://www.flrules.org/Gateway/reference.asp?No=R ef-03598>)

(4) DR-15SWS Schedule of Rental Car Surcharge by County ~~06/05~~

(R. ~~01/15 01/05~~)

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

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.12(2), 213.235, 376.70, 403.717, 403.718, 403.7185 FS. History—New 11-14-89, Amended 7-7-91, 8-10-92, 3-21-95, 6-19-01, 4-17-03, 9-28-04, 6-28-05, 7-25-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-20-14,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: May 5, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: February 23, 2015 (Vol. 41, No. 36).

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.:	RULE TITLES:
12B-5.040	Carriers
12B-5.050	Terminal Suppliers
12B-5.060	Wholesalers
12B-5.070	Terminal Operators
12B-5.080	Exporters
12B-5.090	Local Government Users
12B-5.100	Mass Transit Systems
12B-5.110	Blenders
12B-5.150	Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments is to modify the requirements for a return to be considered timely filed. These amendments remove the requirement that a confirmation from the Department is required before a return is determined to be timely filed and provide that a return will be considered timely if it is received by the Department or its agent on or before the due date. Additional amendments are proposed to adopt, by reference, changes to a form used by the Department in the administration of taxes imposed on fuels and pollutants.

SUMMARY: The proposed changes: (1) remove the requirement that a taxpayer receive a confirmation from the Department before a return is determined to be timely filed, (2) revise the filing requirement so that a return is considered timely if it is received by the Department or its agent on or before the due date, and (3) make changes to a form used by the Department in the administration of the taxes imposed on fuels and pollutants.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic

Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public with tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice. 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), 206.87(1)(e)2., 206.97, 206.9915, 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071, 206.01, 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.03, 206.04, 206.05, 206.051, 206.052, 206.055, 206.06, 206.09, 206.095, 206.11, 206.199, 206.20, 206.204, 206.205, 206.404, 206.41, 206.413, 206.414, 206.416, 206.43, 206.44, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.874, 206.872, 206.873, 206.874, 206.8745, 206.89, 206.90, 206.91, 206.92, 206.97, 206.9815, 206.9825, 206.9835, 206.9865, 206.9915, 206.9931, 206.9941, 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: May 27, 2015, 9:00 a.m.

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

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.040 Carriers.

(1) No change.

(2) INFORMATION RETURNS.

Carriers are required to file Form DR-309637, Petroleum Carrier Information Return (incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of each month for the activity during the previous month. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For carriers who are authorized to submit Form DR-309637 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(3) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 206.9915, 213.06(1), 213.755(8) FS. Law Implemented 206.021, 206.09, 206.199, 206.20, 206.204, 206.205, 206.485, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12,___

12B-5.050 Terminal Suppliers.

(1) through (4) No change.

(5) RETURNS AND PAYMENTS.

(a) Returns. All terminal suppliers that sell gasoline, gasohol, diesel, or aviation fuel are required to report all taxes imposed by Chapter 206, F.S., on a Terminal Supplier Fuel Tax Return (Form DR-309631, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic

return must be submitted by electronic data interchange, as provided in the Florida Department of Revenue Motor Fuels EDI Technical Implementation Guide – ANSI ASC X12 V.4030 (incorporated by reference in Rule 12B-5.150, F.A.C.). The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For terminal suppliers who are authorized to submit Form DR-309631 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day that is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01, 206.02, 206.05, 206.41, 206.413, 206.414, 206.43, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.97, 206.9815, 206.9941, 206.9942, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, _____.

12B-5.060 Wholesalers.

(1) through (4) No change.

(5) RETURNS AND PAYMENTS.

(a) Returns. All wholesalers who sell gasoline, gasohol, diesel, or aviation fuel are required to report all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time),

on or before the 20th day of each month. For wholesalers who are authorized to submit Form DR-309632 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(4), 206.02, 206.05, 206.404, 206.43, 206.48, 206.485, 206.86, 206.89, 206.90, 206.91, 206.9825, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, _____.

12B-5.070 Terminal Operators.

(1) No change.

(2) INFORMATION RETURNS.

All terminal operators who operate terminals in this state are required to file a Terminal Operator Information Return (Form DR-309636, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be submitted by electronic data interchange, as provided in the Florida Department of Revenue Motor Fuels EDI Technical Implementation Guide – ANSI ASC X12 V.4030 (incorporated by reference in Rule 12B-5.150, F.A.C.). The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. A separate return is required for each terminal location. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For terminal operators who are authorized to submit Form DR-309636 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time),

or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday will mean a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(19), 206.022, 206.095, 206.485, 206.872, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12, _____.

12B-5.080 Exporters.

(1) through (2) No change.

(3) RETURNS AND PAYMENTS.

(a) Returns.

1. Licensed exporters of gasoline, gasohol, diesel, or aviation fuel are required to report all gallons of fuel exported from Florida on an Exporter Fuel Tax Return (Form DR-309638, incorporated by reference in Rule 12B-5.150, F.A.C.). Licensed exporters that are also licensed as wholesalers are required to report their export sales on a Wholesaler/Importer Fuel Tax Return (Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.).

2. Form DR-309638, Exporter Tax Return, and Form DR-309632, Wholesaler/Importer Fuel Tax Return, as applicable, must be filed electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic returns must be filed on or before the 20th day of the month following a month in which export transactions occur. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For exporters who are authorized to submit Form DR-309638 or Form DR-309632 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation~~ for an electronic return is received by the Department or its agent before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies

as this term is defined in Chapter 683, F.S., and s. 7503, of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) through (6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052, 206.41, 206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 206.97, 206.9915, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, _____.

12B-5.090 Local Government Users.

(1) and (2) No Change

(3) RETURNS AND PAYMENTS.

(a) Returns. Local Government Users are required to file a Local Government User of Diesel Fuel Tax Return (Form DR-309634, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department on or before the 20th day of each month following the month in which the use of fuel occurs. The return, when filed by hard copy, will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. An electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. If the 20th day of the month falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation~~ for an electronic return is received by the Department or its agent before 5:00 p.m. (Eastern Time), or a hard-copy return is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(9), 206.41(4), 206.86(1), (9), (11), (14), (15), 206.874(4), 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 5-9-13, 1-20-14, _____.

12B-5.100 Mass Transit Systems.

(1) and (2) No change.

(3) RETURNS AND PAYMENTS.

(a) Returns. Mass Transit Systems are required to file a Mass Transit System Provider Fuel Tax Return (Form DR-309633, incorporated by reference in Rule 12B-5.150, F.A.C.) and remit the tax due on or before the 20th day of the month following the month in which the use of fuel occurs. The return, when filed by hard copy, will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. An electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. If the 20th day of the month falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent before 5:00 p.m. (Eastern Time), or a hard-copy return, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.41(4), 206.86(12), 206.874(5)(a), 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 5-9-13, _____.

12B-5.110 Blenders.

(1) through (2) No change.

(3) RETURNS AND PAYMENTS.

(a) through (b) No change.

(c) Returns. Any person who is licensed as a blender is required to file a Blender/Wholesaler of Alternative Fuel Tax Return (Form DR-309635, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be filed on or before the 20th day of the month following

a month in which transactions occur. To be timely, the electronic return must be received by the Department or its agent ~~initiated and a confirmation from the Department must be received~~ before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For blenders who are authorized to submit Form DR-309635 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if ~~a confirmation for~~ an electronic return is received by the Department or its agent before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(d) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.02(3), 206.48(1), 206.485, 206.86(7), 206.87(2)(e), 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, _____.

12B-5.150 Public Use Forms.

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

(b) No change.

Form Number	Title	Effective Date
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(2) through (36) No change.

(37) Motor Fuels EDI Technical Implementation Guide

(ANSI ASC X12 V.4030) (____ ~~January 2009~~)

____ ~~06/09~~

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, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Kimberly Bevis, Technical Assistance and Dispute
Resolution, Department of Revenue, P.O. Box 7443,
Tallahassee, Florida 32314-7443, telephone: (850)717-7082
NAME OF AGENCY HEAD WHO APPROVED THE
PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: May 5, 2015
DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: February 23, 2015

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: 12B-8.001 RULE TITLE: Premium Tax; Rate and Computation
PURPOSE AND EFFECT: Section 17, Chapter 2014-184,
Laws of Florida, provides that, for purposes of determining if
a penalty under Section 624.5092, F.S., should be imposed on
the underpayment of an installment, an insurer may reduce the
installment amount required to meet the prior year exception
in that taxable year by the amount of the credit earned under
Section 624.51055, F.S. (Credit for contributions to eligible
nonprofit scholarship-funding organizations). The amount
required to meet the prior year exception may only be reduced
with respect to contributions made on or after July 1, 2014.

The purpose of the proposed amendments to Rule 12B-8.001,
F.A.C. (Premium Tax; Rate and Computation), is to provide
clarification regarding the computation of the installment
payment amount required to meet the prior year exception
when a taxpayer has made one or more qualifying
contributions to eligible nonprofit scholarship-funding
organizations.

SUMMARY: The proposed amendments to Rule 12B-8.001,
F.A.C. (Premium Tax; Rate and Computation), address the
computation of the installment payment amount required to
meet the prior year exception pursuant to Section 624.5092,
F.S., when a taxpayer has made one or more qualifying
contributions to eligible nonprofit scholarship-funding
organizations.

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

The Agency has determined that the proposed rule is not
expected to require legislative ratification based on the
statement of estimated regulatory costs or if no SERC is
required, the information expressly relied upon and described
herein: 1) no requirement for the Statement of Economic
Regulatory Costs (SERC) was triggered under Section
120.541(1), F.S.; and 2) based on past experiences regarding
the procedures for processing written protests of assessments
and rules of this nature, the adverse impact or regulatory cost,
if any, do not exceed nor would exceed any one of the
economic analysis criteria in a SERC, as set forth in Section
120.541(2)(a), F.S. Any person who wishes to provide
information regarding a Statement of Estimated Regulatory
Costs, or provide a proposal for a lower cost regulatory
alternative, must do so in writing within 21 days of this notice.
Any person who wishes to provide information regarding a
statement of estimated regulatory costs, or provide a proposal
for a lower cost regulatory alternative must do so in writing
within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 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.

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: May 27, 2015, 1:00 p.m.

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

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-8.001 Premium Tax; Rate and Computation.

(1) through (2)(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). The specific prior year exception amount reduced by a contribution to an SFO is determined by the date of contribution on the certificate of contribution issued by the SFO. Cross reference: Rule Chapter 12-29, F.A.C..

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
(c) The prior year exception adjusted for the credit for contributions to SFOs per s. 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.

3. Example: An insurer remitted three estimated payments of \$20,000 each on April 15, 2015; June 15, 2015; and October 15, 2015. The taxpayer also made three \$10,000 contributions to an SFO and was issued three certificates of contribution on April 15, 2015; June 15, 2015; and October 15, 2015. For the prior insurance premium tax year ending December 31, 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) 4/15/2015	(2nd) 6/15/2015	(3rd) 10/15/2015
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 s. 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.

(c)(b) When any taxpayer fails to pay any amount due or any portion thereof, on or before the due date when the tax or installment of tax shall be required by law to be paid, interest shall be added to the amount due at the following rate:

1. One percent per month (prorated daily using the daily factor of .000328767) for payments due prior to January 1, 2000.

2. For payments due on or after January 1, 2000, the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C. (prorated daily).

(d)(e) Interest accrues from the due date until paid.

(3) 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,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: May 5, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: February 23, 2015

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: RULE TITLE:

12C-1.034 Special Rules Relating to Estimated Tax

PURPOSE AND EFFECT: Section 17, Chapter 2014-184, Laws of Florida, provides that for purposes of determining if a penalty or interest should be imposed for underpayment of estimated corporate income tax pursuant to Section 220.34(2)(d)1., F.S., a taxpayer may reduce the estimated payment amount required to meet the prior year exception in that taxable year by the amount of the credit earned under Section 220.1875, F.S. (Credit for contributions to eligible nonprofit scholarship-funding organizations). The amount required to meet the prior year exception may only be reduced with respect to contributions made on or after July 1, 2014.

The purpose of the proposed amendments to Rule 12C-1.034, F.A.C. (Special Rules Relating to Estimated Tax), is to provide clarification regarding the computation of the amount of estimated tax required to meet the prior year exception when a taxpayer has made one or more qualifying contributions to eligible nonprofit scholarship-funding organizations.

SUMMARY: The proposed amendments to Rule 12C-1.034, F.A.C. (Special Rules Relating to Estimated Tax), address the computation of the amount of estimated tax required to meet the prior year exception pursuant to Section 220.34(2)(d)1., F.S., when a taxpayer has made one or more qualifying contributions to eligible nonprofit scholarship-funding organizations.

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding the procedures for processing written protests of assessments and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice. Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 220.24, 220.33(7), 220.34(2)(f), 220.51, 1002.395(13) FS.

LAW IMPLEMENTED: 213.21, 220.131, 220.24, 220.241, 220.33, 220.34, 221.02, 221.04, 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: May 27, 2015, 1:00 p.m.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by

contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-1.034 Special Rules Relating to Estimated Tax.

(1) through (8) No change.

(9)(a) No change.

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

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

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

installment date indicated. Certificate of contribution must be issued on or before installment due date.				
(c) The prior year exception adjusted for the credit for contributions to SFOs per s. 1002.395(5)(f), F.S., equals (a) less (b)	20,000.00	40,000.00	45,000.00	65,000.00
Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).	No	No	Yes	No

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

(III) Example: A calendar year taxpayer remitted four estimated payments of \$10,000 each on April 30, 2015; June 30, 2015; September 30, 2015; and December 31, 2015. The taxpayer also made four \$10,000 contributions to an SFO and was issued certificates of contribution on April 30, 2015; June 30, 2015; September 30, 2015; and December 31, 2015. For the prior tax year ending December 31, 2014, corporate income tax of \$80,000 was due. Taxpayer's prior year exception computation is as follows:

Due dates of installments	(1st) 4/30/2015	(2nd) 6/30/2015	(3rd) 9/30/2015	(4th) 12/31/2015
Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated	10,000.00	20,000.00	30,000.00	40,000.00
(a) Prior year exception: Tax on prior year's income using current year's rates	25% of tax 20,000.00	50% of tax 40,000.00	75% of tax 60,000.00	100% of tax 80,000.00
(b) Cumulative donations made on or after July 1, 2014, to SFOs from the beginning of the taxable year through the installment date indicated. Certificate of contribution must be issued on or	10,000.00	20,000.00	30,000.00	40,000.00

Due dates of installments	(1st) 4/30/2014	(2nd) 6/30/2014	(3rd) 9/30/2014	(4th) 12/31/2014
Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated	16,000.00	32,000.00	48,000.00	64,000.00
(a) Prior year exception: Tax on prior year's income using current year's rates	25% of tax 20,000.00	50% of tax 40,000.00	75% of tax 60,000.00	100% of tax 80,000.00
(b) Cumulative donations made on or after July 1, 2014, to SFOs from the beginning of the taxable year through the	0.00	0.00	15,000.00	15,000.00

before installment due date.				
(c) The prior year exception adjusted for the credit for contributions to SFOs per s. 1002.395(5)(f), F.S., equals (a) less (b)	10,000.00	20,000.00	30,000.00	40,000.00
Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).	Yes	Yes	Yes	Yes

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

- 2. through 3. No change.
- (c) through (j) No change.
- (10) through (13) No change.

Rulemaking Authority 213.06(1), 220.24, 220.33(7), 220.34(2)(f), 220.51, 1002.395(13) FS. Law Implemented 213.21, 220.131, 220.24, 220.241, 220.33, 220.34, 221.02, 221.04, 1002.395 FS. History—New 10-20-72, Amended 10-20-73, 7-27-80, 12-18-83, Formerly 12C-1.34, Amended 12-21-88, 4-8-92, 5-17-94, 3-18-96, 3-13-00, 9-28-04,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Kimberly Bevis, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082.

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: May 05, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: February 23, 2015

DEPARTMENT OF TRANSPORTATION

RULE NO.: 14-66.007
 RULE TITLE: Relocation Assistance Program

PURPOSE AND EFFECT: To reflect changes in federal regulations for relocation assistance payments provided to persons relocated as a result of a transportation project.

SUMMARY: Rental assistance payments, business reestablishment benefits, and business moving expenses are increased. Minimum tenancy requirements have decreased from 180 days to 90 days. Unnecessary definitions have been removed and the form for replacement housing payment has been updated.

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: The changes increase benefits to individuals and businesses.

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

RULEMAKING AUTHORITY: 334.044(2); 339.09(2) FS.

LAW IMPLEMENTED: 339.09(2), (3), 421.55 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Susan Schwartz, Assistance General Counsel, Department of Transportation, 605 Suwannee Street, Tallahassee, FL 32399-0458, (850)414-5392, susan.schwartz@dot.state.fl.us

THE FULL TEXT OF THE PROPOSED RULE IS:

14-66.007 Relocation Assistance Program.

Pursuant to Sections 339.09(2) and (3) and 421.55, F.S., the Department may expend transportation tax revenues on federal and non-federal-aid projects which shall include relocation assistance and moving costs to persons displaced by transportation facilities or other related projects.

(1) The purpose of this rule is to govern the provision of relocation services, moving costs, replacement housing costs, and other related expenses and to ensure that each person displaced as a direct result of a transportation project is treated fairly, consistently, and equitably, so that such person will not suffer disproportionate injury as a result of projects designed for the benefit of the public as a whole, and to ensure that the Department implements these regulations in a manner that is efficient and cost effective. This rule shall apply to all persons displaced by any applicable transportation project on which negotiations for right-of-way acquisition begin after the effective date of this rule. The provisions of 49 C.F.R. Part 24,

Uniform Relocation Assistance and Real Property Acquisition for Federal and Federally-Assisted Programs (effective October 1, ~~2014~~ 2006), as ~~modified herein~~, are incorporated into this rule by reference <https://www.flrules.org/Gateway/reference.asp?No=Ref-05429> and available at www.fhwa.dot.gov/real-estate/uniform act. The Department shall require, as a condition of financial participation, that the requirements of this rule be met by the administering Agency on transportation projects or project phases:

(a) through (d) No change.

(2) No change.

(3) Definitions. The following definitions, as well as those stated in 49 C.F.R. Part 24, ~~Subpart A~~, shall apply as used in the context of this rule:

(a) through (c) No change.

~~(d) “Direct Loss Payment” shall mean a remuneration made to displaced persons for personal property that cannot be moved or which the displaced person chooses not to move.~~

~~(e) “Displaced Person” or “Person” shall mean anyone who pursuant to this rule, moves from the real property or moves his or her personal property from the real property as defined in 49 C.F.R. 24.2 and is used interchangeably with “displacee” and “relocatee.” Displaced person shall include an individual, partnership, corporation, association or other entity.~~

~~(d)(f) “Displacement Dwelling” or “Acquired Dwelling” shall mean the dwelling from which a displaced person is required to move due to a transportation project.~~

~~(g) “Displacement Site” shall mean, for purposes of a non-residential fixed payment, the parent tract on which the business is operating.~~

~~(e)(h) “Domicile” shall mean the place where a person has his or her true, fixed, permanent home and principal establishment and to which he or she has, when absent, the intention of returning.~~

~~(i) “Federalized Project” shall mean any project with federal participation in any project phase.~~

~~(j) “Gross Household Income” shall mean total income received for a 12 month period from sources (earned and unearned) including, such as salaries, wages, child support, alimony, unemployment benefits, workers’ compensation, social security, or the net income from business. It does not include income received or earned by dependent children and full time students under 18 years of age.~~

~~(k) “Initiation of Negotiations” shall mean the date the initial written offer of just compensation is delivered by the Agency to the owner or representative of the owner to purchase real property for a project.~~

~~(l) “Major Exterior Attribute” shall mean any major appurtenant structure exterior to a residential dwelling, or an aesthetically valuable view which substantially contributes to the quality or standard of living of the displaced person(s).~~

~~(m) “Market/Economic Rent” shall mean the Agency’s determination of the reasonable income expectancy of a dwelling or other property if it were available for rent, and the rent justifiably payable for the right of occupancy of land or improvements.~~

~~(f)(n) “Personal Property” shall mean, moveable items not permanently affixed to and a part of the real estate, which typically can be removed without serious injury either to the real estate or to the items themselves.~~

~~(o) “Post Move Inventory” shall mean a list of personal property actually moved to the replacement site as a part of a relocation. Such list is prepared by the displaced person or the Agency after the move is completed and is confirmed as correct by the Agency’s representative and the displaced person(s).~~

~~(p) “Pre Move Inventory” shall mean a list of items to be included in a move. Such list is prepared prior to the move and confirmed by the displaced person(s).~~

~~(q) “Typical Homesite Determination” shall mean replacement housing payment computation purposes, of the portion of a tract of land which is typical for residential use in the area.~~

(4) Advisory Services. The Agency will provide relocation advisory services in accordance with 49 C.F.R. ~~Part 24 .205~~.

(5) Written Notices. The following written notices will be furnished to each displaced person to provide information regarding the benefits and services available to him or her:

(a) A General Information notice shall be furnished to each displaced person as required in 49 C.F.R. Part 24, ~~Subpart C~~.

(b) A 90-Day Notice will be furnished to each displaced person in accordance with ~~as delineated in~~ 49 C.F.R. Part 24, ~~Subpart C~~.

(c) through (d) No change.

3. A statement of the occupancy requirement necessary for obtaining the full amount of the payment.

(6) No change.

(7) Moving and Related Expenses. Any displaced person is entitled to payment of his or her actual moving and related expenses, as the Agency determines to be reasonable and necessary, as outlined in 49 C.F.R. Part 24, subject to the following provisions:

(a) through (j) No change.

(k) A business may be eligible to choose a fixed payment in-lieu of payment for actual moving and related expenses, and actual reasonable reestablishment expenses, as provided by 49 C.F.R. ~~Part 24 .301 and 24.304~~. The displaced business is eligible for a fixed payment if the Agency determines that the business meets all qualifying criteria under 49 C.F.R. ~~Part 24 .305(a) and (b)~~.

(l) No change.

(8) Replacement Housing Payments. Persons displaced from a dwelling acquired for a transportation project are eligible for replacement housing payments in accordance with the payments delineated in 49 C.F.R. ~~Part 24 , Subpart E~~.

(a) A displaced person is eligible for the replacement housing payment for a ~~90 180~~-day homeowner-occupant in accordance with criteria of 49 C.F.R. ~~Part 24 , Subpart E~~.

(b) No change.

(c) Displaced persons are not required to relocate to the same occupancy status (owner or tenant) as existing prior to acquisition, and may choose payment benefits for an alternate occupancy status, if eligible:

1. At the displaced person's request, a dwelling which changes the occupancy status of the displaced person(s) shall be provided, if such a dwelling is available and can be provided more economically.

2. The total rental assistance payment to a ~~90 180~~-day owner (a person who has owned and occupied the residence for at least ~~90 180~~ days prior to the Agency making an offer to purchase it) is determined by calculating the difference between the market rent and average monthly utilities costs for the acquired dwelling and the actual rent and estimated monthly utilities costs of a comparable rental dwelling available on the market, multiplied by 42 months. Under no circumstances would the rental assistance payment exceed the amount that could have been received if the ~~90 180~~-day owner remained under an ownership status.

(d) through (f) No change.

(g) A 90-day tenant ~~or owner-occupant~~ (persons who ~~own~~ ~~or~~ rent and occupy a dwelling as a domicile for at least 90 days prior to the Agency making an offer to purchase it) displaced from a dwelling is entitled to a rental assistance replacement housing payment as outlined in 49 C.F.R. ~~Part 24, Subpart E~~.

(h) Any displaced person eligible for a rental assistance payment, except a ~~90 180~~-day owner occupant, may choose to use that payment as a down payment supplement, including incidental expenses, to purchase a replacement dwelling, subject to the following:

1. The full amount of the replacement housing payment for down-payment assistance must be applied to the purchase price of the replacement dwelling and related incidental expenses.

2. If the actual required down payment, plus incidental expenses, exceeds the amount of rental assistance eligibility calculated and is no more than ~~\$7,200 \$5,250~~, the payment will be increased to ~~\$7,200 \$5,250~~.

3. If the required down payment on the replacement dwelling exceeds ~~\$7,200 \$5,250~~ and the rental assistance payment allowable does not exceed ~~\$7,200 \$5,250~~, the down payment supplement shall be limited to ~~\$7,200 \$5,250~~. If the rental assistance payment allowable exceeds ~~\$7,200 \$5,250~~, the full amount of the rental assistance payment shall be used as the down payment supplement under the provisions of Last Resort Housing as outlined in 49 C.F.R. Part 24.

4. The full amount of the down payment assistance payment shall be applied to the purchase price of the replacement dwelling and related incidental expenses and shall be shown on an executed closing statement or similar documentation for the replacement dwelling.

~~5. The payment to a 90-day owner-occupant shall not exceed the amount the owner would receive as a purchase additive if he or she met the 180-day occupancy requirement.~~

~~(i) 90-day occupants are eligible to receive rental assistance payments as outlined in 49 C.F.R. Part 24, Subpart E.~~

(j) Displaced persons who are less than 90-day occupants are entitled to a replacement housing payment as outlined in 49 C.F.R. ~~Part 24, Subpart E~~. Additionally, to be eligible for a replacement housing payment, displaced persons who are less than 90-day occupants must be in occupancy at the time the Agency obtains title to the property. The displaced person will be allowed to relocate prior to the Agency taking title to the property if the Agency determines that continued occupancy would be a danger to the health, safety, and welfare of the displaced person, or if the Agency determines that replacement housing is scarce and may not be available at the time the Agency obtains title to the property.

(9) Mobile Homes. Under 49 C.F.R. Part 24, ~~Subpart F~~, the term "acquired" refers to a mobile home on an acquired parcel that is either acquired as part of the real property and is included in the Agency's acquisition of the fee parcel or is purchased as personal property and not included in the acquisition of the fee parcel.

(a) through (d) No change.

(e) If a mobile home owner-occupant retains and re-occupies a mobile home which is not decent, safe, and sanitary, the costs necessary to bring it up to decent, safe, and sanitary standards may be claimed from the available price differential or down payment supplement. The amount claimed may not exceed the amount allowed in the replacement housing payment computation. The Agency will not disburse a payment until the mobile home meets decent,

safe, and sanitary requirements set forth in 49 C.F.R., Part 24 ~~2(a)(8)~~ or applicable local housing standards.

(f) No change.

(10) Claim Filing and Documentation. Each relocation payment claim shall be accompanied by complete documentation supporting expenses incurred, such as bills, receipts, and appraisals. The Agency shall provide assistance to a ensure that each displaced person as receives reasonable assistance necessary to complete and file any required claim for payment.

(a) through (g) No change.

(h) If a condemnation suit has been filed, prior to receiving a replacement housing payment, the displaced person(s) must agree to a condemnation clause that has been incorporated into Department Form 575-040-14, Application and Claim for Replacement Housing Payment, Rev. ~~10/14 08/05~~, incorporated herein by reference <https://www.flrules.org/Gateway/reference.asp?No=Ref-05428>. ~~Copies of Form 575-040-14 are and~~ available at <http://www2.dot.state.fl.us/proceduraldocuments/forms/forms.asp>.

1. through 2. No change.

(i) No change.

Rulemaking Authority 334.044(2), 339.09(2) FS. Law Implemented 339.09(2), (3), 421.55 FS. History—New 8-9-72, Formerly 14-66.07, Amended 11-24-92, 12-7-00, 4-17-07,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Robert Knight, Manager, Relocation Assistance and Land Title

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Jim Boxold, Secretary

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: April 13, 2015

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: March 6, 2015

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Employee Leasing Companies

RULE NO.: 61G7-5.0033
RULE TITLE: Consolidated and Combined Financial Statements

PURPOSE AND EFFECT: The Board proposes the rule amendment to update requirements regarding the use of consolidated and combined financial statements and to incorporate the Cross Guarantee Form.

SUMMARY: Requirements regarding the use of consolidated and combined financial statements will be updated and to incorporate the Cross Guarantee Form.

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

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: During discussion of the economic impact of this rule at its Board meeting, the Board, based upon the expertise and experience of its members, determined that a Statement of Estimated Regulatory Costs (SERC) was not necessary and that the rule will not require ratification by the Legislature. No person or interested party submitted additional information regarding the economic impact at that time.

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: 468.522, 468.523(3)(e) FS.

LAW IMPLEMENTED: 468.525(3)(e) FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Richard Morrison, Executive Director, Board of Employee Leasing Companies, 1940 North Monroe Street, Tallahassee, Florida 32399-0783

THE FULL TEXT OF THE PROPOSED RULE IS:

61G7-5.0033 Consolidated and Combined Financial Statements.

(1) through (3) No change.

(4) A Florida-licensed employee leasing company, employee leasing company group, employee leasing company groups, or any combination thereof, may submit combined audited or reviewed financial statements to meet the requirements of Section 468.525(3)(e), F.S. as applicable, so long as the combined financial statements are prepared in accordance with GAAP, as referenced above, there is accounting net worth and positive working capital demonstrated in the combined financial statements, and there are Board-approved cross-guarantees among between all ~~employee leasing companies and all~~ entities covered in the

combined financial statements. Non-Florida are Florida-licensed employee leasing companies and other entities may be included in the combined financial statements as long they are under common control and their operations are integral to the operations of the Florida-licensed employee leasing company, companies, group or groups, or are integral to the operations of a Non-Florida employee leasing company, companies, group, or groups. Other entities may not be included in combined financial statements. The notes to the combined financial statements must describe the ownership or management control relationships, and the nature and scope of the operations of each entity included in the combined financial statements, to clearly demonstrate that the operations of all included entities are integral to the operations of employee leasing business.

(5) Cross guarantees must be submitted, either at the time of initial application for licensure or as part of any consolidated or combined financial statement submissions, using Form EL-4518, entitled "Cross Guarantee Form," which is incorporated by reference herein, effective April, 2015, and available at <http://www.flrules.org/gateway/reference.asp?No=Ref-> or at http://www.myfloridalicense.com/dbpr/pro/emplo/documents/el-4518_enterable.pdf.

Rulemaking Authority 468.522, 468.525(3)(e) FS. Law Implemented 468.525(3)(e) FS. History-New 5-26-96, Amended 9-5-04, 11-9-06, 8-1-11, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Board of Employee Leasing Companies
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Employee Leasing Companies
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: April 15, 2015
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: December 24, 2014

Section III Notice of Changes, Corrections and Withdrawals

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

RULE NO.: RULE TITLE:
61-35.004 Athlete Agent Departmental Forms
 NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 41 No. 47, March 10, 2015, issue of the Florida Administrative Register.

The following language is added to the Summary of Statement of Estimated Regulatory Costs and Legislative Ratification:
The agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: The economic review conducted by the agency.

DEPARTMENT OF HEALTH

Board of Chiropractic

RULE NO.: RULE TITLE:
64B2-13.004 Continuing Education
 NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 40 No. 192, October 2, 2014 issue of the Florida Administrative Register.

The changes are in response to Board member comments, statutory changes, and written comments submitted by the staff of the Joint Administrative Procedures Committee. The changes are as follows:

64B2-13.004 Continuing Education.

(3) shall now read as follows:

(3) ~~Beginning on April 1, 2012, Each~~ licensee certified in acupuncture by the Board shall obtain four (4) hours of Board approved acupuncture continuing education. Two (2) hours shall be in the area of safety and risk management and two (2) hours shall be in the area of technique. These four (4) hours shall be obtained as part of the forty (40) hours required in each licensure biennium. Licensees certified in acupuncture must complete the hours required in subsection 64B2-13.004(2), F.A.C.

(4)(b)16. through 18. shall now read as follows:

~~16. Proprietary drug administration;~~

~~16~~17. AIDS;

~~17~~18. Law relating to the practice of chiropractic, the Board of Chiropractic Medicine and the regulatory agency under which the Board operates.

(8) shall now read as follows:

~~(8) Subsequent to the renewal or reactivation period of a license, the Board may perform random audits of licensees for verification of attendance at programs indicated for CE credit on their reporting forms.~~

(9) through (15) shall be renumbered as (8) through (14).

(12) shall now read as follows:

~~(12)(13)~~ In addition to the continuing chiropractic education credits authorized above, former Board members will receive thirteen hours of continuing education credit for the required hours in laws and rules, risk management,

prevention of medical errors, boundaries and ethics, and record-keeping and documentation per biennium for service on a Probable Cause Panel. ~~Current board members shall receive six (6) hours of general continuing education credit for service on a Probable Cause Panel.~~

(16) has been deleted in its entirety.

~~(16) In addition to the continuing chiropractic education credits authorized above, any Florida licensee who publishes chiropractic material shall receive general continuing education credits per biennium as follows: five (5) hours for being a primary author of an article in a non-refereed journal; fifteen (15) hours for being a primary author of an article in a refereed journal; ten (10) hours for being a secondary author of an article in a refereed journal; twenty (20) hours for being a contributing author of a published textbook; and forty (40) hours for being the primary author of a published textbook. In order to obtain the continuing education credit, the licensee must submit proof of publishing to the Board office.~~

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Anthony Spivey, Executive Director, Board of Chiropractic Medicine, 4052 Bald Cypress Way, Bin # C07, Tallahassee, Florida 32399-3257

DEPARTMENT OF HEALTH

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

RULE NO.: 64B4-3.0035
 RULE TITLE: Demonstrating Knowledge of Laws and Rules for Licensure

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. 41 No. 50, March 13, 2015 issue of the Florida Administrative Register.

The change is in response comments received at a public hearing held on the rule. The changes are as follows:

~~64B4-3.0035~~ Demonstrating Knowledge of Laws and Rules for Licensure.

(2) shall now read as follows:

(2) The laws and rules course must provide integration of the above subject areas into the competencies required for clinical practice and must include ~~at least two (2) hours of live interactive discussion of clinical case examples applying the laws and rules that govern the appropriate clinical practice. The two (2) hour interactive discussion may be divided into separate one (1) hour sessions.~~

(6) of the rule shall now read as follows:

~~(6) Laws and rules courses may be offered and conducted on-line but must comply with all aspects of this rule in their entirety. Such courses must include real time (contemporaneous) live, interactive discussions as required by subsection (2) of this rule. On-line course providers must be able to verify that each attendee continued to participate throughout the duration of the course and shall provide the board with verification documentation upon request. The provider shall maintain the participation verification for each attendee for three (3) years following the end of each licensure biennium during which the course was offered.~~

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Sue Foster, Executive Director, Board of Clinical Social Work, Marriage and Family Therapy and Mental Health Counseling/MQA, 4052 Bald Cypress Way, Bin #C08, Tallahassee, Florida 32399-3258

DEPARTMENT OF HEALTH

Board of Pharmacy

RULE NOS.: 64B16-27.410
 RULE TITLES: Registered Pharmacy Technician to Pharmacist Ratio
 64B16-27.420 Pharmacy Technician - Delegable and Non-Delegable Tasks

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. 41 No. 51, March 16, 2015 issue of the Florida Administrative Register.

The change is in response to written comments submitted by the staff of the Joint Administrative Procedures Committee and discussion and comments at the public hearing on the rule.

The changes are as follows:

64B16-27.410 Registered Pharmacy Technician to Pharmacist Ratio.

(1) shall now read as follows:

(1) General Conditions. When the pharmacist delegates tasks to a registered pharmacy technician, such delegation must enhance the ability of the pharmacist to practice pharmacy to serve the patient population. A pharmacist shall not supervise ~~more greater~~ than one (1) registered pharmacy technician nor shall a pharmacy allow a supervision ratio of more than one (1) registered pharmacy technician to one (1) pharmacist (1:1), unless specifically authorized to do so pursuant to the provisions of this rule.

(2)(b) shall now read as follows:

(b) Establish and maintain documentation that is signed by the registered pharmacy technician acknowledging the technician has reviewed the Policy and Procedures Manual(s). Compliance with this paragraph must be achieved by April 7, 2015, or within ninety (90) days from the date the registered pharmacy technician is hired.

64B16-27.420 Pharmacy Technician - Delegable and Non-Delegable Tasks.

(1)(i) will be deleted in its entirety.

(1)(j) through (1)(l) will be renumbered as (1)(i) through (1)(k).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Allison Dudley, Executive Director, Board of Pharmacy, 4052 Bald Cypress Way, Bin #C04, Tallahassee, Florida 32399-3254

Section IV Emergency Rules

NONE

Section V Petitions and Dispositions Regarding Rule Variance or Waiver

EXECUTIVE OFFICE OF THE GOVERNOR

Division of Emergency Management

RULE NO.: RULE TITLE:

27P-14.005 Late Fees

NOTICE IS HEREBY GIVEN that on May 5, 2015, the Florida Division of Emergency Management, Technological Hazards Section, received a petition for Office Depot/Office Max. Petitioner seeks a waiver of the requirements of Chapter 252.85, Sections (4) and (5), Florida Statutes, adopted by Rules 9G-14.004 and 9G-14.005, Florida Administrative Code, that require payment of late fees and penalties which pose a significant economic/financial hardship. Petitioner has satisfied the reporting requirements. Any interested person may file comments within 15 days of the publication of this notice with: Mindy Dowling, Bureau of Preparedness, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Mindy Dowling, Bureau of Preparedness, 2555 Shumard Oak Boulevard, Tallahassee, Florida 32399-2100.

DEPARTMENT OF HEALTH

Board of Chiropractic

RULE NO.: RULE TITLE:

64B2-13.004 Continuing Education

The Board of Chiropractic Medicine hereby gives notice of the issuance of an Order regarding the Petition for Waiver or Variance, which was filed on February 3, 2015, by Raffaella Maria Amanda Villella. The Notice of Petition for Waiver or Variance was published in Volume 41, Number 24, of the February 5, 2015, Florida Administrative Register. The Petitioner was seeking a waiver or variance of subsections 64B2-13.004(1) and (2), F.A.C., entitled "Continuing Education," and Rule 64B2-13.0049, F.A.C., entitled, "Inactive Status License," which require that for the purpose of reactivating a license, an applicant must demonstrate to the Board that he or she participated in at least forty (40) classroom hours of continuing chiropractic education during the past two years, of which at least three hours shall be in the area of risk management. Two of these three risk management hours shall specifically relate to the laws and rules of the board and the regulatory agency under which the Board operates. Only those classroom hours earned at Board-approved continuing education courses or under the provisions of this rule are acceptable. Six (6) hours of the forty (40) shall be in the area of record keeping/documentation and coding; and two (2) hours of the forty (40) must be in the area of ethics and boundaries.

The Board considered the instant Petition at a duly-noticed meeting, held April 10, 2015, in Lake Mary, Florida. The Board's Order, filed on April 30, 2015, granted the petition finding that Petitioner had established that the purpose of the underlying statute would be met by granting a variance or waiver from Rule 64B2-13.004, F.A.C. The Board further finds that Petitioner established that applying the requirements of the aforementioned rule to her circumstances would violate principles of fairness and impose substantial hardship.

A copy of the Order or additional information may be obtained by contacting: Anthony Spivey, Executive Director, Board of Chiropractic Medicine, 4052 Bald Cypress Way, Bin #C07, Tallahassee, Florida 32399-3257.

DEPARTMENT OF HEALTH

Board of Pharmacy

RULE NO.: RULE TITLE:

64B16-27.797 The Standards of Practice for Compounding Sterile Products

NOTICE IS HEREBY GIVEN that on May 1, 2015, the Board of Pharmacy received a petition for variance or waiver filed by Michael Glazer, Esquire, on behalf of Good Samaritan

Medical Center, Inc., seeking a temporary waiver of the requirement of Rule 64B16-27.797, F.A.C., that requires non-low volume oncology, chemotherapeutic and hazardous sterile preparations be performed in a negative pressure room in lieu of in a properly vented barrier isolator.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Allison Dudley, Executive Director, Board of Pharmacy, 4052 Bald Cypress Way, Bin #C04, Tallahassee, Florida 32399-3254 or at info@Floridaspharmacy.gov. Comments on this petition should be filed with the Board of Pharmacy/MQA, within 14 days of publication of this notice.

Section VI

Notice of Meetings, Workshops and Public Hearings

DEPARTMENT OF STATE

Division of Historical Resources

The Division of Historical Resources announces a workshop to which all persons are invited.

DATE AND TIME: Tuesday, May 12, 2015, 1:30 p.m. – 2:30 p.m.

PLACE: Webinar/Room 404, R.A. Gray Building, 500 South Bronough Street, Tallahassee, Florida 32399

GENERAL SUBJECT MATTER TO BE CONSIDERED:

The Webinar is intended to assist grant applicants in understanding the Small Matching Grant Program and provide information on how to fill out the Small Matching Grant Application. Information on how to attend the online webinar may be obtained by visiting the Historic Preservation Grants website at <http://flheritage.com/grants/>.

A copy of the agenda may be obtained by contacting: Historic Preservation Grants staff at BHPgrants@DOS.MyFlorida.Com or by calling 1(800)847-7278.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 24 hours before the workshop/meeting by contacting: Historic Preservation Grants staff at BHPgrants@DOS.MyFlorida.Com, or by calling 1(800)847-7278. 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: Historic Preservation Grants staff at BHPgrants@DOS.MyFlorida.Com or call 1(800)847-7278.

DEPARTMENT OF LEGAL AFFAIRS

Florida Elections Commission

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

DATE AND TIME: May 20, 2015, 8:30 a.m. – 5:00 p.m.

PLACE: Department of Business and Professional Regulations, 1940 North Monroe Street, Tallahassee, Florida 32399

GENERAL SUBJECT MATTER TO BE CONSIDERED:

Agency matters. Review and adjudication of cases relating to alleged violations of Chapters 104 and 106, Florida Statutes, and to the late filing of campaign treasurer's reports. Rules Review. Portions of this meeting are confidential and closed to the public.

A copy of the agenda may be obtained by contacting: the Agency Clerk at (850)922-4539, by visiting the Commission's website: www.fec.state.fl.us, by email: FEC@myfloridalegal.com or by writing to: 107 West Gaines Street, Suite 224, Collins Building, Tallahassee, FL 32399-1050.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 5 days before the workshop/meeting by contacting: the Agency Clerk at (850)922-4539, by visiting the Commission's website: www.fec.state.fl.us, by email: FEC@myfloridalegal.com or by writing to: 107 West Gaines Street, Suite 224, Collins Building, Tallahassee, FL 32399-1050. 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: the Agency Clerk at (850)922-4539; visit the Commission's website: www.fec.state.fl.us, email: FEC@myfloridalegal.com or write to: 107 West Gaines Street, Suite 224, Collins Building, Tallahassee, FL 32399-1050.

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Florida Forest Service

The Florida Forest Service announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, May 27, 2015, 9:30 a.m., EDT

PLACE: Eyster Auditorium, 3125 Conner Boulevard, Tallahassee, FL 32399-1650

GENERAL SUBJECT MATTER TO BE CONSIDERED:
Meeting of the Silviculture Best Management Practices Technical Advisory Committee.

A copy of the agenda may be obtained by contacting: Jeff Vowell, Florida Forest Service, 3125 Conner Boulevard, Tallahassee, FL 32399-1650, (850)681-5820.

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: Jeff Vowell, Florida Forest Service, 3125 Conner Boulevard, Tallahassee, FL 32399-1650, (850)681-5820. 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: Jeff Vowell, Florida Forest Service, 3125 Conner Boulevard, Tallahassee, FL 32399-1650, (850)681-5820.

DEPARTMENT OF TRANSPORTATION

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

DATE AND TIME: May 29, 2015, 8:30 a.m.

PLACE: Hilton Cocoa Beach, 1550 North Atlantic Avenue, Cocoa Beach, FL 32931

GENERAL SUBJECT MATTER TO BE CONSIDERED: FTP/SIS Steering Committee Meeting. General discussion on the development of the FTP/SIS Plans.

A copy of the agenda may be obtained by contacting: Paula San Gregorio, (850)414-4811.

STATE BOARD OF ADMINISTRATION

RULE NOS.:RULE TITLES:

19-8.010 Reimbursement Contract

19-8.028 Reimbursement Premium Formula

The Florida Hurricane Catastrophe Fund Advisory Council announces a public meeting to which all persons are invited.

DATE AND TIME: May 14, 2015, 1:30 p.m., ET until conclusion of meeting

PLACE: Room 116 (Hermitage Conference Room), 1801 Hermitage Blvd., Tallahassee, Florida, by phone: 1(888)670-3525, conference code: 7135858151

GENERAL SUBJECT MATTER TO BE CONSIDERED: The discussion will include the May claims-paying capacity estimates. In addition, a Notice of Proposed Rule for Rule 19-8.010, F.A.C., Reimbursement Contract, and a Notice of Proposed Rule for Rule 19-8.028, F.A.C., Reimbursement Premium Formula, were published on April 15, 2015, providing the public with 21 days from that date to request a

rule hearing. If a rule hearing is held, the Advisory Council will review comments made by the public at the rule hearing. Other general business of the Advisory Council may also be addressed.

A copy of the agenda may be obtained by contacting: Donna Sirmons, Florida Hurricane Catastrophe Fund, donna.sirmons@sbafla.com, (850)413-1349.

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

FLORIDA COMMISSION ON OFFENDER REVIEW

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

DATE AND TIME: May 7, 2015, 2:00 p.m. – 3:00 p.m., **CANCELLED**

PLACE: 4070 Esplanade Way, Tallahassee, Florida 32399-2450

GENERAL SUBJECT MATTER TO BE CONSIDERED: This rules committee workshop is cancelled and will be rescheduled for a later date. A notice will be published in the Florida Administrative Register to announce the new meeting time and place. For further information, please contact: Allen Overstreet at (850)488-0476 or at allenoverstreet@fcor.state.fl.us.

REGIONAL PLANNING COUNCILS

Treasure Coast Regional Planning Council

The Treasure Coast Regional Planning Council announces a public meeting to which all persons are invited.

DATE AND TIME: May 15, 2015, 8:45 a.m.

PLACE: Indian River State College, Wolf High Technology Center, 2400 SE Salerno Road, Stuart, Florida 34997

GENERAL SUBJECT MATTER TO BE CONSIDERED: Council's Budget and Personnel Committee will review the list of applicants for the Council attorney position.

A copy of the agenda may be obtained by contacting: Liz Gulick at (772)221-4060 or lgulick@tcrpc.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 48 hours before the workshop/meeting by contacting: Liz Gulick at (772)221-4060 or lgulick@tcrpc.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).

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: Liz Gulick at (772)221-4060 or lgulick@tcrpc.org.

WATER MANAGEMENT DISTRICTS

South Florida Water Management District

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

DATE AND TIMES: Thursday, May 14, 2015, 9:00 a.m., Governing Board Workshop; 9:30 a.m. or upon the conclusion of the Governing Board Workshop, whichever is later, Governing Board Regular Business Meeting

PLACE: SFWMD Headquarters, B-1 Building, 3301 Gun Club Road, West Palm Beach, Florida 33406

All or part of these meetings may be conducted as a teleconference in order to permit maximum participation by Governing Board members. The Governing Board may take official action at the meeting on any item appearing on the agenda and on any item that is added to the agenda as a result of a change to the agenda approved by the presiding officer of the meeting pursuant to Section 120.525, Florida Statutes.

GENERAL SUBJECT MATTER TO BE CONSIDERED: Governing Board to discuss and consider District business, including regulatory and non-regulatory matters.

A copy of the agenda may be obtained by contacting: Brenda Low, (561)682-6805 or at www.sfwmd.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: Brenda Low, (561)682-6805. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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: Brenda Low at BLow@sfwmd.gov.

REGIONAL UTILITY AUTHORITIES

Tampa Bay Water - A Regional Water Supply Authority

The Tampa Bay Water - A Regional Water Supply Authority announces a public meeting to which all persons are invited.

DATE AND TIME: Monday, May 18, 2015, 9:00 a.m.

PLACE: Tampa Bay Water Administrative Offices, 2575 Enterprise Road, Clearwater, FL 33763

GENERAL SUBJECT MATTER TO BE CONSIDERED: Executive Committee Meeting.

A copy of the agenda may be obtained by contacting: Records Department, (727)796-2355.

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: Records Department, (727)796-2355. 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: Records Department, (727)796-2355.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

The Department of Environmental Protection announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, May 28, 2015, 6:00 p.m.

PLACE: Osceola County Commission Chambers (4th Floor), 1 Courthouse Square, Kissimmee, FL 34744

GENERAL SUBJECT MATTER TO BE CONSIDERED: A Public Hearing of the Acquisition and Restoration Council, established pursuant to Section 259.035, F.S., is scheduled to take public testimony on all Florida Forever land acquisition projects, new proposals, and ranking within categories.

A copy of the agenda may be obtained by contacting: Hank Vinson with the Office of Environmental Services at (850)245-2173 or on the web: www.dep.state.fl.us/lands/arc_calendar.htm.

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: Osceola County, (407)742-2100. 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: Hank Vinson, Office of Environmental Services at (850)245-2713 or hank.vinson@dep.state.fl.us.

DEPARTMENT OF HEALTH

Board of Pharmacy

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

DATE AND TIME: Thursday, June 4, 2015, 9:00 a.m.

PLACE: Conference call number: 1(888)670-3525, participation code: 5134896685

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: the Board of Pharmacy at (850)245-4292.

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: the Board of Pharmacy at (850)245-4292. 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: the Board of Pharmacy at (850)245-4292.

DEPARTMENT OF HEALTH

Board of Pharmacy

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

DATE AND TIME: Thursday, June 18, 2015, 9:00 a.m.

PLACE: Conference call number: 1(888)670-3525, participation code: 5134896685

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: the Board of Pharmacy at (850)245-4292.

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: the Board of Pharmacy at (850)245-4292. 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: the Board of Pharmacy at (850)245-4292.

DEPARTMENT OF FINANCIAL SERVICES

Division of State Fire Marshal

The Department of Financial Services, Division of State Fire Marshal, announces a public meeting to which all persons are invited.

DATE AND TIME: Tuesday, May 19, 2015, 10:00 a.m.

PLACE: State Fire Marshal Conference Room, Third Floor, Atrium Building, 325 John Knox Road, Tallahassee, Florida 32303

GENERAL SUBJECT MATTER TO BE CONSIDERED: Quarterly meeting of the Florida Fire Safety Board. Anyone wishing to attend may attend in person or by telephone conference call. Those attending by telephone conference call should dial: (850)413-1558 (Cisco VoIP Internal callers may reach the conference call by dialing 11558.) Once you have dialed the initial number you will be prompted to enter the Conference ID which is: 447050. The connection will be available 5 to 10 minutes before 10:00 a.m.

A copy of the agenda may be obtained by contacting: Shelia Thomas, Division of State Fire Marshal, Bureau of Fire Prevention, Regulatory Licensing Section, 200 East Gaines Street, Tallahassee, FL 32399-0342 or by calling her at (850)413-3610.

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

DEPARTMENT OF ECONOMIC OPPORTUNITY

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

DATE AND TIME: May 13, 2015, 8:45 a.m.

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

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

A copy of the agenda may be obtained by contacting: Reemployment Assistance Appeals Commission, 101 Rhyne Building, 2740 Centerview Drive, Tallahassee, Florida 32399-4151, (850)487-2685.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 24 hours before the workshop/meeting by contacting: Reemployment Assistance Appeals Commission, 101 Rhyne Building, 2740 Centerview Drive, Tallahassee, Florida 32399-4151, (850)487-2685. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

For more information, you may contact: Reemployment Assistance Appeals Commission, 101 Rhyne Building, 2740 Centerview Drive, Tallahassee, Florida 32399-4151, (850)487-2685.

FLORIDA COLLEGE SYSTEM RISK MANAGEMENT CONSORTIUM

The Florida College System Risk Management Consortium announces a public meeting to which all persons are invited.

DATE AND TIME: May 29, 2015, 9:00 a.m. – 1:00 p.m.

PLACE: Renaissance Orlando Airport

GENERAL SUBJECT MATTER TO BE CONSIDERED: General Business Meeting.

A copy of the agenda may be obtained by contacting: Florida College System Risk Management Consortium, 4500 NW 27th Avenue, Suite D2, Gainesville, FL 32606.

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: Florida College System Risk Management Consortium. 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: Florida College System Risk Management Consortium, 4500 NW 27th Avenue, Suite D2, Gainesville, FL 32606.

Section VII

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

AGENCY FOR HEALTH CARE ADMINISTRATION

NOTICE IS HEREBY GIVEN that the Agency for Health Care Administration has received a Petition for Declaratory

Statement from Adrian D. Daisley, Director Alternative Outcomes, Inc., on April 28, 2015. The petition seeks the agency’s opinion regarding the following provision: AHCA’s Medicaid Provider Reimbursement Handbook, CMS-1500, Place of Service codes. The Petition seeks a declaratory statement about whether, for the purposes of Medicaid reimbursement, a Developmental Disabilities Waiver provider can provide ABA therapy services to recipients under twenty-one (21) with autism at a private or public school, Early Head Start, or Daycare, if the recipient consistently displays behavioral problems at the school, Head Start or daycare location and, if so, whether Place of Service Code 99 would be the correct code to use. Responses, motions to intervene, or requests for any agency hearing, must be filed within 21 days of this Notice. §§120.54(5)(b)6 & 120.47(2), Fla. Stat.

A copy of the Petition for Declaratory Statement may be obtained by contacting: Richard Shoop, Agency Clerk, Agency for Health Care Administration, 2727 Mahan Drive, Building 3, MS 3, Tallahassee, Florida 32308.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Florida Condominiums, Timeshares and Mobile Homes

NOTICE IS HEREBY GIVEN that the Division of Florida Condominiums, Timeshares, and Mobile Homes, Department of Business and Professional Regulation, State of Florida, has issued an order disposing of the petition for declaratory statement filed by Timothy J. Sloan, Esq., on behalf of Tropic Winds Owners Association, Inc., Docket No. 2015010820, on March 9, 2015. The following is a summary of the agency’s disposition of the petition:

The closing of the Small Hot Tub constitutes a material alteration to the common elements pursuant to Section 718.113(2)(a), Florida Statutes. The statement was filed with the Agency Clerk on May 1, 2015.

A copy of the Order Disposing of the Petition for Declaratory Statement may be obtained by contacting: Rikki Anderson, Administrative Assistant II, at Department of Business and Professional Regulation, Division of Florida Condominiums, Timeshares, and Mobile Homes, 1940 North Monroe Street, Tallahassee, Florida 32399-2217, (850)717-1415, Rikki.Anderson@myfloridalicense.com.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Florida Building Commission

RULE NO.: RULE TITLE:

61G20-1.001 Florida Building Code Adopted

NOTICE IS HEREBY GIVEN that the Florida Building Commission has received the petition for declaratory statement from Monroe County Building Department. The petition seeks the agency's opinion as to the applicability of Chapter 3, Section R321, Florida Building Code (2010), Residential as it applies to the petitioner.

Petitioner seeks clarification as to if Section R321 only allows for regulation of the installation of passenger elevators and lifts intended to carry people or if it includes cargo lifts being installed in single family residences.

A copy of the Petition for Declaratory Statement may be obtained by contacting: Agency Clerk,s Office, Department of Business and Professional Regulation, 1940 North Monroe Street, Suite 92, Tallahassee, Florida 32399-2203, (850)921-0342, AGC.Filing@myfloridalicense.com.

Please refer all comments to: Mo Madani, Building Codes and Standards Office, Department of Business and Professional Regulation, Suite 90A, 1940 North Monroe, Tallahassee, Florida 32399, (850)487-1824, mo.madani@myfloridalicense.com or April L. Hammonds, Office of the General Counsel, Department of Business and Professional Regulation, 1940 North Monroe Street, Tallahassee, Florida 32399-1000, (850)487-1824, april.hammonds@myfloridalicense.com. Responses, motions to intervene, or requests for a hearing, §120.57(2), Fla. Stat., must be filed within 21 days of this notice.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Florida Building Commission

RULE NO.: RULE TITLE:

61G20-1.001 Florida Building Code Adopted

NOTICE IS HEREBY GIVEN that the Florida Building Commission has received the petition for declaratory statement from High Tower Restoration, LLC. The petition seeks the agency's opinion as to the applicability of Section 611, Florida Building Code (2010), Existing Building & Chapter 15, Florida Building Code (2010), Building as it applies to the petitioner.

Petitioner seeks clarification as to if all roof shingles can be removed, a self-adhering underlayment applied and then install new shingles under the scope of a roof replacement permit.

A copy of the Petition for Declaratory Statement may be obtained by contacting: Agency Clerk's Office, Department of Business and Professional Regulation, 1940 North Monroe Street, Suite 92, Tallahassee, Florida 32399-2203, (850)921-0342, AGC.Filing@myfloridalicense.com.

Please refer all comments to: Mo Madani, Building Codes and Standards Office, Department of Business and Professional Regulation, Suite 90A, 1940 North Monroe, Tallahassee, Florida 32399, (850)487-1824, mo.madani@myfloridalicense.com or April L. Hammonds, Office of the General Counsel, Department of Business and Professional Regulation, 1940 North Monroe Street, Tallahassee, Florida 32399-1000, (850)487-1824, april.hammonds@myfloridalicense.com. Responses, motions to intervene, or requests for a hearing, §120.57(2), Fla. Stat., must be filed within 21 days of this notice.

DEPARTMENT OF HEALTH

Board of Medicine

Notice is hereby given that the Board of Medicine has received a Petition for Declaratory Statement filed on behalf of Kurt Markgraf, M.D., Sara P. Brusco AA-C, and Robert S. Wagner MMSc, AA-C, on May 4, 2015. The Petitioners seeks a declaratory statement from the Board with regard to whether the scope of practice protocol for Dr. Markgraf and Ms. Brusco may include assisting with the performance of epidural anesthetic procedures and spinal anesthetic procedures including the placement of regional blocks by the anesthesiologist assistant working under the direct supervision of the supervising anesthesiologist, pursuant to subsections 458.3475(3)(a) 6 and 7, Florida Statutes. The Board will consider this petition at its meeting currently scheduled for June 5, 2015. Except for good cause shown, motions for leave to intervene must be filed within 21 days after publication of this notice. Copies of the petition may be obtained by writing: André Ourso, Executive Director, Board of Medicine, 4052 Bald Cypress Way, Bin #C03, Tallahassee, Florida 32399-3253.

DEPARTMENT OF HEALTH

Board of Pharmacy

RULE NO.: RULE TITLE:

64B16-28.608 Automated Filling Systems within a Pharmacy

NOTICE IS HEREBY GIVEN that the Board of Pharmacy has issued an order disposing of the petition for declaratory statement filed by Publix Super Markets, Inc., on March 16, 2015. The following is a summary of the agency's disposition of the petition:

The Notice of Petition for Declaratory Statement was published in Volume 41, No. 52, of the March 17, 2015, Florida Administrative Register. Petitioner sought the agency's opinion as to the applicability of paragraph 64B16-28.608(5)(e), F.A.C., as it applies to Petitioner. Specifically,

Petitioner seeks a declaration that Publix Central Fill Pharmacy’s Triple Scan System verification process satisfies the alternative method of verification authorized by said rule. The Board of Pharmacy considered the Petition at a duly-noticed public meeting held on April 7, 2015, in Tampa, Florida. After discussion regarding the merits of the Petition, Petitioner moved to withdraw the Petition for Declaratory Statement. The Board’s Order, filed on April 28, 2015, granted the request to withdraw the Petition for Declaratory Statement and dismiss the cause.

A copy of the Order Disposing of the Petition for Declaratory Statement may be obtained by contacting: Allison Dudley, Executive Director, Board of Pharmacy, 4052 Bald Cypress Way, Bin C04, Tallahassee, Florida 32399-3254 or by email: info@floridasparmacy.gov.

DEPARTMENT OF HEALTH

Board of Pharmacy

RULE NO.: RULE TITLE:

64B16-27.700 Definition of Compounding

NOTICE IS HEREBY GIVEN that the Board of Pharmacy has issued an order disposing of the petition for declaratory statement filed by Brian A. Kahan, Esquire, on behalf of Lato Drug Company and Robert Fishman, RPH on February 3, 2015. The following is a summary of the agency’s disposition of the petition:

The Notice of Petition for Declaratory Statement was published in Volume 41, No. 44, of the March 5, 2015, Florida Administrative Register. The Petitioners sought a Declaratory Statement from the Board with regard to Section 465.185(1), F.S. and Rule 64B16-27.700, F.A.C., that the petitioners’ contemplated business arrangement for compounding medications for veterinary use, as outlined in the petition, would not subject Petitioners to discipline under the cited statute and rule. The Board of Pharmacy considered the Petition at a duly-noticed public meeting held on April 7, 2015, in Tampa, Florida. After discussion regarding the merits of the Petition, Petitioner moved to withdraw the Petition for Declaratory Statement. The Board’s Order, filed on April 28, 2015, granted the request to withdraw the Petition for Declaratory Statement and dismiss the cause.

A copy of the Order Disposing of the Petition for Declaratory Statement may be obtained by contacting: Allison Dudley, Executive Director, Board of Pharmacy, 4052 Bald Cypress Way, Bin C04, Tallahassee, Florida 32399-3254 or by email: info@floridasparmacy.gov.

SCHOOL BOARD OF MONROE COUNTY

NOTICE IS HEREBY GIVEN that School Board of Monroe County, Florida (“Board”) has received the petition for declaratory statement from Stuart Kessler. The petition seeks the agency’s opinion as to the applicability of Section 112.061, Florida Statutes, and Board Policy 6550, as it applies to the petitioner.

The Petitioner seeks a declaration as to whether Section 112.061, Florida Statutes, and Board Policy 6550 require the Board to reimburse travel expenses for driving to and from his residence to a Board-appointed position.

A copy of the Petition for Declaratory Statement may be obtained by contacting: Ryan A. Abrams, Esq., Vernis & Bowling of the Florida Keys, P.A., Legal Counsel for the Board, 81990 Overseas Highway, 3rd Floor, Islamorada, FL 33036, rabrams@florida-law.com, (305)664-4675.

Except for good cause shown, motions to intervene by other persons with substantial interests that would be affected by the disposition of the declaratory statement must be filed with the Board within 21 days of this notice.

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

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

NONE

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

NONE

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

NONE

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

NONE

**Section XI
Notices Regarding Bids, Proposals and
Purchasing**

NONE

**Section XII
Miscellaneous**

DEPARTMENT OF STATE

Division of Historical Resources

The Bureau of Historic Preservation of the Florida Department of State announces the availability of forms for application for designation as a 2015 Florida Main Street Community. A maximum of four communities will receive Florida Main Street Designation in 2015. Complete applications must be delivered to the Florida Main Street Program, R.A. Gray Building, 4th Floor, 500 South Bronough Street, Tallahassee, Florida 32399-0250, no later than 5:00 p.m. or postmarked and mailed or submitted (with evidence) to an express mail service on or before 12:00 midnight July 6, 2015. Applications are available by contacting: Katherina Paliwoda, Florida Main Street Assistant, at the above address or by calling 1(800)847-7278.

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

Division of Motor Vehicles

Kelley's Kruisers LLC, for the establishment of SLNG motorcycles

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

Pursuant to Section 320.642, Florida Statutes, notice is given that Polaris Sales and Service, Inc., intends to allow the establishment of Kelley's Kruisers, LLC, d/b/a Indian Motorcycle of Panama City as a dealership for the sale of Slingshot motorcycles manufactured by Polaris Industries, Inc. (line-make SLNG) at 13830 Panama City Beach Parkway, Panama City Beach, (Bay County), Florida 32407, on or after June 5, 2015.

The name and address of the dealer operator(s) and principal investor(s) of Kelley's Kruisers, LLC, d/b/a Indian Motorcycle of Panama City are dealer operator(s): Derek Kelley, 3975 Northwest 85th Terrace, Ocala, Florida 34482, principal investor(s): Derek Kelley, 3975 Northwest 85th Terrace, Ocala, Florida 34482.

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

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

Written petitions or complaints must be received by the Department of Highway Safety and Motor Vehicles within 30 days of the date of publication of this notice and must be submitted to: Nalini Vinayak, Administrator, Dealer License Section, Department of Highway Safety and Motor Vehicles, Room A-312, MS 65, Neil Kirkman Building, 2900 Apalachee Parkway, Tallahassee, Florida 32399-0635.

A copy of such petition or complaint must also be sent by US Mail to: Tom Triano, Polaris Sales and Service, Inc., 2100 Highway 55, Medina, Minnesota 55340.

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

DEPARTMENT OF HEALTH

Board of Nursing

Notice of Emergency Action

On May 1, 2015, the State Surgeon General issued an Order of Emergency Suspension of Certification with regard to the certificate of Jennifer N. Daughtry, C.N.A., Certificate #: CNA 279544. This Emergency Suspension Order was predicated upon the State Surgeon General's findings of an immediate and serious danger to the public health, safety and welfare pursuant to Sections 456.073(8) and 120.60(6), Florida Statutes (2014). The State Surgeon General determined that this summary procedure was fair under the circumstances, in that there was no other method available to adequately protect the public.

DEPARTMENT OF FINANCIAL SERVICES

FSC - Financial Institution Regulation

Office of Financial Institutions

NOTICE OF FILINGS

Financial Services Commission

Office of Financial Regulation

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		The Fletcher Building, Suite 118
Tallahassee, Florida 32314-8050		101 East Gaines Street
Phone: (850)410-9800		Tallahassee, Florida 32399-0379
Fax: (850)410-9548		Phone: (850)410-9643

The Petition must be received by the Clerk within twenty-one (21) days of publication of this notice (by 5:00 p.m., May 27, 2015):

APPLICATION TO MERGE

Constituent Institutions: WE Florida Financial, Margate, Florida and Peoples Credit Union, Pembroke Pines, Florida
Resulting Institution: WE Florida Financial, Margate, Florida
Received: May 4, 2015

Section XIII
Index to Rules Filed During Preceding
Week

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