

without notice or further proceeding. A laboratory whose certification has expired may reapply for certification in accordance with Rule 64E-1.102(1).

Specific Authority 381.00591, 403.0625(3), 403.863(1), 403.863(2) FS. Law Implemented 381.00591, 403.0625(1), 403.0625(2), 403.0625(4), 403.851, 403.863(3), 403.863(4), 403.863(7), 403.8635(1), 403.8635(2), 403.8635(3) FS. History—New 8-27-86, Amended 6-29-94, 4-25-96, Formerly 10D-41.108, Amended.

64E-1.108 Contractual Agreements, Records, and Reports.

Specific Authority 403.0625, 403.863 FS. Law Implemented 403.0625 FS. History—New 8-27-86, Amended 10-10-89, 6-29-94, 4-25-96, Formerly 10D-41.109, Repealed.

64E-1.109 Denial or Revocation.

Specific Authority 403.0625, 403.863 FS. Law Implemented 403.0625 FS. History—New 8-27-86, Amended 6-29-94, 4-25-96, 12-11-96, Formerly 10D-41.110, Repealed.

64E-1.110 Fees.

Specific Authority 403.0625, 403.863 FS. Law Implemented 403.0625 FS. History—New 8-27-86, Amended 6-29-94, 4-25-96, Formerly 10D-41.112, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Carl C. Kircher

NAME OF SUPERVISOR OR PERSON WHO APPROVED
THE PROPOSED RULE: Stephen A. Arms

DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: November 12, 1999

DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAW: August 20, 1999

Section III Notices of Changes, Corrections and Withdrawals

DEPARTMENT OF EDUCATION

State Board of Education

RULE NO.:	RULE TITLE:
6A-1.09981	Implementation of Florida's System of School Improvement and Accountability

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. 25, No. 45, November 12, 1999, issue of the Florida Administrative Weekly:

The amendments contained herein are a result of a review of the proposed rule by the Joint Administrative Procedures Committee (JAPC), additional considerations by the Department of Education, and concerns expressed by the Pinellas District School Board, Florida School Boards Association (FSBA), Florida Association of District School Superintendents (FADSS), Florida Parent Teacher Association (PTA), and other interested parties. Please note that language

shown as struck through in the notice of proposed rulemaking as published on November 12, 1999, does not appear in the following text. Language shown as underlined in the initial notice appears in the following text without the underlining. The changes being hereby noticed are indicated by striking through deleted language and underlining added language.

Subparagraph (1)(a)2.

2. Data including attendance, discipline data, ~~cohort graduation rate~~, and dropout rate as specified in subparagraphs ~~(5)(b)3., (c)4., (d)6., and (e)6.~~, of this rule shall be used in designating school performance grades. The Commissioner of Education (Commissioner) shall establish criteria for using student readiness for college as a requirement in designating school performance grades when the process of calibrating FCAT performance data with college placement test data has been completed.

Subparagraph (1)(b)2.

2. Data including attendance, discipline data, ~~cohort graduation rate~~, and dropout rate as specified in subparagraphs ~~(5)(b)3., (c)4., (d)6., and (e)6.~~, of this rule shall be used in designating school performance grades. The Commissioner shall establish criteria for using student readiness for college as a requirement in designating school performance grades when the process of calibrating FCAT performance data with college placement test data has been completed.

Sub-subparagraph (1)(c)1.d.

d. Data including attendance, school discipline data, cohort graduation rate, and dropout rate. The Commissioner shall establish criteria for using student readiness for college as a requirement in designating school performance grades when the process of calibrating FCAT performance data with college placement test data has been completed.

Paragraph (3)(a)

(a) For the purpose of calculating state and district results, the scores of all students enrolled in standard curriculum courses shall be included. This includes the scores of students who are ~~language-impaired~~, speech impaired, gifted, hospital homebound, and Limited English Proficient (LEP) students who have been in an English for Speakers of Other Languages (ESOL) program for more than two (2) years.

Subsection (4)

(4) School Performance Grades. The measure of school accountability shall be the school performance grade. The Commissioner ~~of Education (Commissioner)~~ is authorized to designate a school performance grade for each school that has at least thirty (30) eligible students in membership in each of the grade levels assessed for state accountability purposes as specified in subsection (3) of this rule. (Remainder of subsection (4) remained as advertised.)

Paragraph (5)(b)

(b) School Performance Grade D. A school is designated School Performance Grade D, making less than satisfactory progress, if it meets the following criteria:

1. The student achievement scores in at least one (1) of the subject areas specified for state accountability were below the criteria in paragraph (5)(a) of this rule.

2. At least ninety (90) percent of the school's student population eligible for inclusion in the designation of the school's performance grade as specified in subsection (3) of this rule were assessed.

3. For elementary, middle, and high schools, the percent of students absent more than twenty (20) days and the percent of out-of-school suspensions were no more than one standard deviation above the state average. For high schools, the drop-out rate was no more than one standard deviation above the state average. If the school's performance for any of the data requirements in this subparagraph has improved from the previous school year, then the criteria for that data requirement will be considered to have been met.

Subparagraph (5)(c)2.

2. The percent of students in the school who score in the lowest twenty-five (25) percent in the state in reading is maintained within two (2) percentage points or decreased from the previous year. This provision shall apply to schools that have at least thirty (30) students in the lowest twenty-five (25) percent in the state in reading. If a school does not have at least thirty (30) students in the lowest twenty-five (25) percent in the state in reading, then the cumulative number of students in the school scoring in FCAT Achievement Level 1 and Achievement Level 2 in reading shall be substituted for students scoring in the lowest twenty-five (25) percent in the state, unless there are fewer than thirty (30) students.

Proposed subparagraph (5)(c)2., renumbered as 3. (Text unchanged as advertised.)

Subparagraph (5)(c)4.

4. For elementary, middle, and high schools, the percent of students absent more than twenty (20) days and the percent of out-of-school suspensions were no more than one standard deviation above the state average. For high schools, the drop-out rate was no more than one standard deviation above the state average. If the school's performance for any of the data requirements in this subparagraph has improved from the previous school year, then the criteria for that data requirement will be considered to have been met.

Subparagraph (5)(c)2. was renumbered as 5. (Text unchanged as advertised.)

Subparagraph (5)(d)4.

4. The percent of students in the school who score in the lowest twenty-five (25) percent in the state in reading is maintained within two (2) percentage points or decreased from the previous year. This provision shall apply to schools that have at least thirty (30) students in the lowest twenty-five (25) percent in the state in reading. If a school does not have at least thirty (30) students in the lowest twenty-five (25) percent in the state in reading, then the cumulative number of students in the school scoring in FCAT Achievement Level 1 and

Achievement Level 2 in reading shall be substituted for students scoring in the lowest twenty-five (25) percent in the state, unless there are fewer than thirty (30) students.

Subparagraph (5)(d)6.

6. For elementary, middle, and high schools, the percent of students absent more than twenty (20) days and the percent of out-of-school suspensions were no more than one standard deviation above the state average. For high schools, the drop-out rate was no more than one standard deviation above the state average. If the school's performance for any of the data requirements in this subparagraph has improved from the previous school year, then the criteria for that data requirement will be considered to have been met.

Subparagraph (5)(d)6. as advertised was renumbered as (5)(c)7.

Subparagraph (5)(e)2.

2. The percent of students in the school who score in the lowest twenty-five (25) percent in the state in reading is maintained within two (2) percentage points or decreased from the previous year. This provision shall apply to schools that have at least thirty (30) students in the lowest twenty-five (25) percent in the state in reading. If a school does not have at least thirty (30) students in the lowest twenty-five (25) percent in the state in reading, then the cumulative number of students in the school scoring in FCAT Achievement Level 1 and Achievement Level 2 in reading shall be substituted for students scoring in the lowest twenty-five (25) percent in the state, unless there are fewer than thirty (30) students.

Subparagraph (5)(e)6.

6. For elementary, middle, and high schools, the percent of students absent more than twenty (20) days and the percent of out-of-school suspensions were no more than one standard deviation above the state average. For high schools, the drop-out rate was no more than one standard deviation above the state average. If the school's performance for any of the data requirements in this subparagraph has improved from the previous school year, then the criteria for that data requirement will be considered to have been met.

Subsection (7)

(7) Accuracy and Representativeness of Performance Data. Each school district superintendent shall certify the accuracy of performance data and shall be responsible for providing all related information to the Department within the time limits specified by the Commissioner. Unless performance data can be determined to accurately represent the progress of the school, the Commissioner is authorized to withhold the designation of a school's performance grade or designate the school in a lower performance grade. If less than ninety (90) percent of the school's student population eligible for inclusion in the designation of the school's performance grade were assessed, the school's performance grade shall be designated incomplete for no more than thirty (30) days or until the data are determined by the Commissioner to

accurately represent the performance of the school. The Commissioner's determination of a school's performance grade shall be final.

Subsection (8)

(8) Rewards and Recognition. Schools must have a designated school performance grade to participate in the Florida School Recognition Program as authorized by Section 231.2905, Florida Statutes. Schools designated School Performance Grade A and schools that have improved at least one (1) performance grade from the previous school year are eligible for school recognition and financial awards.

(a) Schools designated School Performance Grade A and schools that have improved at least two (2) performance grades may be given deregulated status as specified in Section 228.0565(5), (7), (8), (9), and (10), Florida Statutes, ~~and shall have greater authority over the allocation of the school's total budget. The school's total budget includes funds generated from the FEFP, state categoricals, lottery funds, grants, and local funds.~~ Districts shall develop guidelines for the implementation of this provision and shall provide deregulated status to eligible schools that request it. The school advisory council and principal of an eligible school seeking waivers from state statutes shall submit requests as specified in Section 228.0565(7)(a) and (b), Florida Statutes. The school's deregulated status shall remain in effect as long as the school abides by the provisions of Section 228.0565(5), (7), (8), (9), and (10) or unless This increased authority remains in effect until the school's performance grade declines.

(b) Schools designated School Performance Grade A and schools that have improved at least two (2) performance grades shall have greater authority over the allocation of the school's total budget. Local school boards shall adopt policies in accordance with Section 230.23(17)(d), Florida Statutes, which grant schools greater authority over the allocation of the school's total budget, including, but not limited to, allocation of instructional staff and the acquisition of instructional materials, equipment, and technology. The school's total budget includes funds generated from the FEFP, state categoricals, lottery funds, grants, and local funds. The policies shall provide for approval of a school's written proposal as long as the proposal remains within the school's total budget, specifies the areas in which the school will have administrative and fiscal autonomy, specifies the areas in which the school will follow school district fiscal and administrative policies, and is consistent with the school's deregulated status.

(c) Schools that have improved at least one (1) performance grade from the previous school year are eligible for school recognition and financial awards under the provisions of the Florida School Recognition Program authorized by Section 231.2905, Florida Statutes. Schools designated as School Performance Grade F that make

substantial progress toward the next performance grade level designation may receive financial awards under guidelines to be determined by the Commissioner.

Subsection 14

(14) If any provision of this rule or the application thereof to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of the rule which can be given effect without the invalid provision or application, and to this end the provisions of this rule are declared severable.

DEPARTMENT OF EDUCATION

State Board of Independent Colleges and Universities

RULE NOS.:	RULE TITLES:
6E-1.003	Definition of Terms
6E-1.0031	Licensure Required; Exemptions From Licensure
6E-1.0032	Fair Consumer Practices
6E-1.0034	Fees and Expenses
6E-1.0035	Permission to Operate
6E-1.0045	Minimum Standards for Use of the Name "College" or "University"

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rules, as noticed in Vol. 24, No. 42 (10/16/98), Florida Administrative Weekly, have been withdrawn.

DEPARTMENT OF EDUCATION

State Board of Independent Colleges and Universities

RULE NO.:	RULE TITLE:
6E-2.008	Change in Ownership or Control

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule, as noticed in Vol. 24, No. 42 (10/16/98), Florida Administrative Weekly, has been withdrawn.

DEPARTMENT OF REVENUE

NOTICE OF CABINET AGENDA ON JANUARY 25, 2000

The Governor and Cabinet, on January 25, 2000, sitting as head of the Department of Revenue, will consider the proposed amendments to Rule 12A-1.048, FAC. (Sale of Agricultural Products, Including Poultry and Livestock), Rule 12A-1.049, FAC. (Sales of Animals), and Rule 12A-1.087, FAC. (Partial Exemption for Farm Equipment), and the proposed repeal of Rule 12A-1.050, FAC. (Food for Animals). The proposed amendments incorporate statutory amendments regarding the sale of agricultural products and the partial exemption for farm equipment; clarify the exemption provided for the sale of animals; and repeal the recitation of the statutory exemptions for the sale of feeds for poultry, ostriches, and livestock and for the sale or rental of guide dogs for the blind. These proposed amendments and proposed rule repeal were noticed for a Rule

Development Workshop in the Florida Administrative Weekly on February 5, 1999 (Vol. 25, No. 5, pp. 420-425). The rule development workshop was held on February 24, 1999.

As noticed, a public hearing was conducted on November 19, 1999. No substantive changes were made by the Department in response to comments received at the public hearing or comments received by letter dated November 15, 1999, from the Joint Administrative Procedures Committee.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.:

12A-1.051

RULE TITLE:

Sales to or by Contractors Who
Repair, Alter, Improve and
Construct Real Property

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed substantial rewording of Rule 12A-1.051, FAC., in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 25, No. 43, pp. 4910-4919, October 29, 1999, issue of the Florida Administrative Weekly. These changes are in response to a Petition for Administrative Determination of Invalidity of Department's Proposed Rule filed on behalf of Coastal Steel Construction, Inc. (Case No. 99-4866RP), on November 18, 1999, and to comments received by the Department at a hearing on proposed rulemaking on November 30, 1999. The changes to subparagraph (2)(e)3. of Rule 12A-1.051, FAC., are made in response to oral comments received at the hearing and are for clarification purposes only. The changes made to paragraph (11)(g) of Rule 12A-1.051, FAC., are in response to the petition and delete that portion of the paragraph asserted to be invalid in the petition.

Subparagraph 3. of paragraph (e) of subsection (2) of Rule 12A-1.051, FAC., has been changed, so that, when adopted, that subparagraph will read as follows:

3. "Machinery or equipment" serves a particular commercial activity that is carried on at a location rather than serving general uses of land or a structure. Examples of machinery or equipment include conveyor systems, printing presses, drill presses, or lathes. Examples of items that are not machinery or equipment because they are integrated into the structure or realty and retain their usefulness no matter what activity is carried on at the site include heating and air conditioning system components or water heaters. Any property that would be classified as machinery or equipment under section 212.08(5), Florida Statutes, or any other provision of Chapter 212, Florida Statutes, is considered to be machinery or equipment for purposes of this rule. In the case of property used in the production of electrical or steam energy, any item that would qualify as exempt machinery or equipment under section 212.08(5)(c), Florida Statutes, is considered to be machinery or equipment for purposes of this rule.

Paragraph (g) of subsection (11) of Rule 12A-1.051, FAC., has been changed, so that, when adopted, that paragraph will read as follows:

(g) The percent of contract price method involves an alternative way to calculate the use tax owed and alternative timing for accrual and payment of tax. It does not change the nature of the tax liability. The tax involved is still a use tax on fabricated cost. It is not a tax on the income earned from contracts. Election of the method, therefore, does not affect the jurisdiction where the tax is owed.

DEPARTMENT OF REVENUE

Corporate, Estate And Intangible Tax

RULE NO.:

12C-1

RULE TITLE:

Corporate Income Tax

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. 25, No. 38, pp. 4397-4402, September 24, 1999, issue of the Florida Administrative Weekly. The following changes to the proposed amendments to Rules 12C-1.034 and 12C-1.051, FAC., are in response to comments received on October 27, 1999, from the Joint Administrative Procedures Committee. The following changes to the proposed amendments to Rule 12C-1.0152, FAC., are in response to written comments incorporated into the record of the public hearing held on October 20, 1999.

Rule 12C-1.0152, F.A.C., Other Methods of Apportionment:

Paragraph (b) of subsection (1) of Rule 12C-1.0152, FAC., has been revised, so that, when adopted, that paragraph will read:

(b) A taxpayer seeking to utilize an alternative apportionment method must show by clear and cogent evidence that the regularly applicable formula would result in taxation of extraterritorial values (see Butler Bros. v. McColgan, 315 U.S. 501, 62 S. Ct. 701, 86 L. Ed. 991 (1942), which is incorporated by reference in Rule 12C-1.0511, F.A.C.). This can be shown only if the regularly applicable formula is demonstrated to operate unreasonably and arbitrarily in apportioning to Florida a percentage of income which is out of all proportion to the business transacted in Florida and does not accurately and fairly reflect business activity in Florida (see Hans Rees' Sons, Inc. v. North Carolina ex rel Maxwell, 283 U.S. 123, 51 S. Ct. 385, 75 L. Ed 879 (1931), which is incorporated by reference in Rule 12C-1.0511, F.A.C.).

Rule 12C-1.034, F.A.C. (Special Rules Relating to Estimated Tax):

Subparagraph 3. of paragraph (a) of subsection (3) of Rule 12C-1.034, F.A.C. (Special Rules Relating to Estimated Tax) has been revised, so that, when adopted, that subparagraph will read:

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

Paragraph (c) of subsection (3) of Rule 12C-1.034, F.A.C., has been revised, so that, when adopted, that paragraph will read:

(c) When the tax due for the corporation's prior taxable year exceeded \$2,500, as provided by s. 220.34(2)(d)1., F.S., there will be a presumption that the taxpayer could reasonably expect to owe \$2,500 in estimated tax. However, a taxpayer may rebut this presumption ~~and show reasons to use an alternate date.~~

Subparagraph 1. of paragraph (g) of subsection (9) of Rule 12C-1.034, F.A.C., has been revised, so that, when adopted, that subparagraph will read:

1. The computation of interest and penalty for period of ~~the~~ underpayment of any installment of estimated tax begins on the day following the date such installment is required to be paid and ends on the first day of the fourth month following the close of the taxable year, or the date such underpayment is paid, whichever is earlier.

Rule 12C-1.051, F.A.C., Forms:

Proposed subsections (1) through (25), as numbered in the proposed amendments to Rule 12C-1.051, F.A.C., have been renumbered (1) through (22) and revised, so that, when adopted, those subsections of Rule 12C-1.051, F.A.C., will read:

The Department of Revenue adopts, and hereby incorporates by reference in this rule, the following forms and instructions:

Form Number	Title	Effective Date
(1) Form DR-703;	Dealer Questionnaire, (r. 12/92) dated 12/92;	03/96
(2) Form DR-835;	Power of Attorney, (r. 01/97) dated 06/95;	—
(3) Form F-851;	Affiliations Schedule, (r. 01/99) dated 01/95;	—
(4) Form F-1065;	Florida Partnership Information Return with Instructions, (r. 01/99) dated 12/94;	—
(5) Form F-1120;	Corporate Income/Franchise and Emergency Excise Tax Return with Instructions (Package), dated 12/94;	—
(5) F-1120A	Florida Corporate Short Form Income Tax Return (N. 01/99)	—
(6) F-1120A (Flats)	Florida Corporate Short Form Income Tax Return (N. 01/99)	—
(7)(6) Form F-1120FT, (Flats);	Florida Corporate Income/Franchise and Emergency Excise Tax Return, (r. 1/99) dated 12/94;	—
(8) F-1120N	Instructions for filing Form F-1120 Corporate Income/Franchise and Emergency Excise Tax Return (r. 1/99)	—
(7) Form F-1120FTN;	Instructions for Preparing Forms F-1120, F-1120ES, and F-7004, dated 01/95;	—

(9)(8) Form F-1120ES;	declaration/Installment of Florida Estimated Income/Franchise and/or Emergency Excise Tax (Installment 1, 2, 3, 4); (r. 01/99) dated 12/94;	—
(9) Form F-1120ES, (Flats);	Declaration/Installment of Florida Estimated Income/Franchise and/or Emergency Excise Tax (Installment 1), dated 12/94;	—
(10) Form F-1120ES;	Declaration/Installment of Florida Estimated (Flats), income/Franchise and/or Emergency Excise Tax (Installment 2, 3, 4), dated 12/94;	—
(10)(11) Form F-1120F;	Forms Requisition, (r. 01/99) dated 12/94;	—
(11)(12) Form F-1120P;	Payment Coupon, (r. 01/99) dated 12/94;	—
(12)(13) Form F-1120X;	Amended Florida Corporate Income/Franchise And Emergency Excise Tax Return, (r. 01/99) dated 12/93;	—
(13)(14) Form F-1122;	Authorization and Consent of Subsidiary Corporation to be Included in a Consolidated Income and Emergency Excise Tax Return, (r. 01/99) dated 12/94;	—
(14)(15) Form F-1150;	Computation of Installment Sales Income Adjustment; (r. 1/99) dated 12/94;	—
(15)(16) Form F-1155;	Computation of Long-Term Contract Adjustment; (r. 01/99) dated 12/94;	—
(16)(17) Form F-1156;	Gasohol Development Tax Incentive Credit; (r. 01/95)	03/96
(18) Form F-1157;	Enterprise Zone Jobs Credit, dated December 1992;	—
(17)(19) Form F-1157Z;	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax; (r. 07/98) dated July 1995;	01/96
(18)(20) Form F-1158;	Enterprise Zone Property Tax Credit; (r. 07/98) dated December 1992;	—
(19)(21) Form F-1158Z;	Enterprise Zone Property Tax Credit; (r. 07/98) dated July 1995;	01/96
(20) F-1159	Application for Child Care Tax Credits (N. 12/98)	—
(21)(22) Form F-2220;	Underpayment of Estimated Tax on Florida Corporate Income, Franchise and Emergency Excise Tax; (r. 01/99) dated 12/94;	—
(22)(23) Form F-7004;	Tentative Income/Franchise and Emergency Excise Tax Return and Application for Extension of Time to File Return; (r. 01/99) dated 12/94;	—

DEPARTMENT OF REVENUE

NOTICE OF CABINET AGENDA ON JANUARY 25, 2000

The Governor and Cabinet, on January 25, 2000, sitting as head of the Department of Revenue, will consider approving the proposed amendments to the following rule sections in Rule Chapter 12C-1, FAC., Corporate Income Tax: Rule 12C-1.001, FAC. (Explanation of Rules); Rule 12C-1.011, FAC. (Tax Imposed); Rule 12C-1.0152, FAC. (Other Methods of Apportionment); Rule 12C-1.0154, FAC. (Payroll Factor for Apportionment); Rule 12C-1.0222, FAC. (Returns; Time and Place for Filing); Rule 12C-1.034, FAC. (Special Rules Relating to Estimated Tax); Rule 12C-1.042, FAC. (Methods of Accounting); and Rule 12C-1.051, FAC. (Forms). These proposed amendments clarify, explain, or define terms and concepts used in the application and administration of the corporate income tax regarding nexus, apportionment factor computation, estimated tax requirements, and forms adoption. The proposed amendments were noticed for a Rule Development Workshop in the Florida Administrative Weekly on July 16, 1999 (Vol. 25, No. 28, pp. 3185-3190). The rule development workshop was held on August 5, 1999. No one appeared at the workshop to testify, and no one submitted written comments.

A Notice of Proposed Rulemaking was published in the Florida Administrative Weekly on September 24, 1999 (Vol. 25, No. 38, pp. 4397-4402), and a public hearing was conducted on

October 20, 1999. Written comments regarding subsection (1) of Rule 12C-1.0152, FAC., were incorporated into the record at the public hearing. On October 27, 1999, the Joint Administrative Procedures Committee submitted comments regarding the proposed amendments to Rules 12C-1.011, 12C-1.034 and 12C-1.051, FAC. In response to comments made a part of the public record at the hearing held on October 20, 1999, and comments received from the Joint Administrative Procedures Committee, a Notice of Change has been filed for publication in the Florida Administrative Weekly. This Notice of Change amends the proposed amendments to subparagraph (3)(a)3., paragraph (3)(c), and subparagraph (9)(g)1. of Rule 12C-1.034, FAC., and the proposed amendments to Rule 12C-1.051, FAC.

DEPARTMENT OF REVENUE

Division of Ad Valorem Tax

RULE NO.: RULE TITLE
12D-16.002 Index to Forms

NOTICE OF CHANGE

Notice is hereby given that in accordance with subparagraph 120.54(3)(d)1., F.S., changes have been made to the proposed amendment to Rule 12D-16.002, FAC., as published in Vol. 25, No. 40, October 8, 1999, issue of the Florida Administrative Weekly, and to forms incorporated by reference under subsections 25(c), (38)(a), and (38)(d). When amended, subsections (13)(a), (b), (c); (22)(a), (b); (25)(c), (29)(a); (38)(a), (d); (39)(a); and (46)(b); and the Law Implemented will read as follows:

(13)(a) DR-418	Economic Development Ad Valorem Property Tax Exemption (r. <u>12/99 6/98</u>)	<u>01/00</u> <u>12/98</u>
(b) DR-418E	<u>Enterprise Zone Ad Valorem Property Tax Exemption – Child Care Facility Application For Exemption Certification (n. 12/99)</u>	<u>01/00</u>
(d) DR-420S	Certification of School Taxable Value (r. <u>6/99 4/95</u>)	<u>01/00</u> <u>12/94</u>
(22)(a) DR-482	Application and Return for Agricultural or High Water Recharge Classification of Lands (r. <u>12/99 12/96</u>)	<u>01/00</u> <u>12/96</u>
(b) <u>DR-482HW</u>	<u>Application and Return for High-Water Recharge Classification of Lands (n. 12/99)</u>	<u>01/00</u>
(25)(c) DR-487	Certification of Compliance (r. <u>12/99 6/96</u>)	<u>01/00</u>
(29)(a) DR-490	Notice of Disapproval of Application For Property Tax Exemption <u>By The County Property Appraiser</u> (r. <u>12/99 6/94</u>)	<u>01/00</u> <u>12/94</u>
(38)(a) DR-501	Original Application for Ad Valorem Tax Exemption (r. <u>12/99 7/95</u>)	<u>01/00</u> <u>12/95</u>
(d) DR-501SC	Sworn Statement of Adjusted Gross Income <u>of Household and Return (n. 12/99)</u>	<u>01/00</u>

(39)(a) DR-501S	Eligibility Criteria to Qualify for Property Tax Exemption (r. <u>12/99 12/97</u>)	<u>01/00</u> <u>12/97</u>
(46)(b) DR-513	Tax Collector's Certification (r. <u>3/99 12/97</u>)	<u>01/00</u> <u>12/97</u>

Law Implemented 92.525, 95.18, 136.03, 192.001(18), 193.052, 193.077, 193.085, 193.114, 193.122, 193.461, 193.625, 194.011, 194.032, 194.034, 194.037, 195.002, 195.022, 195.087, 195.095, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.193, 196.1995, 197.222, 197.253, 197.3632, 197.3635, 197.414, 197.432, 197.512, 197.552, 200.065, 213.05, 218.66 FS.

DEPARTMENT OF TRANSPORTATION

RULE CHAPTER NO.:	RULE CHAPTER TITLE:
14-10	Outdoor Advertising Sign Regulation and Highway Beautification
RULE NOS.:	RULE TITLES:
14-10.001	General Provisions
14-10.003	Licenses
14-10.004	Permits
14-10.0051	Zoned and Unzoned Commercial and Industrial Areas Along Interstate and Federal-Aid Primary Highways
14-10.006	Additional Permitting Criteria
14-10.007	Maintenance of Nonconforming Signs

NOTICE OF THE CANCELLATION AND PROPOSED RESCHEDULING OF RULE DEVELOPMENT WORKSHOP

The rule development workshop originally scheduled for January 18, 2000, is hereby canceled. Notice of the rule development workshop was published in Florida Administrative Weekly, Vol. 25, No. 47, dated November 24, 1999. The rule development workshop will be rescheduled for February 1999. Notice of the rescheduled workshop will be published in a future issue of the Florida Administrative Weekly.

SUBJECT AREA TO BE ADDRESSED: This is an amendment to six of the rules in Rule Chapter 14-10. Revised forms are being incorporated by reference.

STATE BOARD OF ADMINISTRATION

RULE NO.:	RULE TITLE:
19-8.011	Loss Reimbursement Procedures

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule, as notice in Vol. 25, No. 47, November 24, 1999, Florida Administrative Weekly, has been withdrawn.

DEPARTMENT OF CITRUS

RULE CHAPTER NO.:	RULE CHAPTER TITLE:
20-48	Targeted Value-Added Promotions Program for Fresh Grapefruit

RULE NOS.:	RULE TITLES:
20-48.004	Allocation; Disbursement of Funds
20-48.005	Program Requirements
20-48.006	Qualification of Advertising/Merchandising

SECOND NOTICE OF CHANGE

Notice is hereby given that the following additional changes have been made to the proposed rules, in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 25, No. 35, September 3, 1999 issue of the Florida Administrative Weekly. The changes are in response to comments provided by the Joint Administrative Procedures Committee.

20-48.004(9) is changed as follows:

(9) All claims must be submitted and filed with the Department no later than July 31 of each shipping season and must include FOB pricing and movement and an explanation of the volumetric variance when movement during promotion period was significantly less than anticipated on Participant's commitment form. A Targeted Value-Added Promotion Program Evaluation form CIT/MKTG/154/EFF 10/20/99, incorporated by reference, must accompany each claim, or payment to retailer cannot be processed. Claims that are incomplete or otherwise late will be rejected by the Department with written notification to the participant.

20-48.005(3) is changed as follows:

(3) Upon establishing a promotional agreement with a retailer, the shipper will notify the Department of Citrus by submitting the appropriate Targeted VAP Agreement Form, incorporated herein by reference:

(a) Targeted VAP Agreement Form CIT/MKTG/152/EFF.12/1/99 8/1/99 (CIT/MKTG/152A/EFF12/1/99 for club stores) for an advertising promotion, or

(b) Targeted VAP Agreement Form CIT/MKTG/153/EFF.10/20/99 for media/demo promotion.

(6) No promotion shall begin until the retailer has signed a Targeted Value-Added Promotion Program Agreement Form (CIT/MKTG/149/REV.8/1/99 or CIT/MKTG/149A/EFF. 12/1/99 for club stores), incorporated herein by reference.

20-48.006(1)(c) is changed as follows:

(c) For club stores (that do no feature advertising) other comparable advertising or promotion as listed below will be deemed to meet the minimum activity requirement, if the Department of Citrus staff has lead time of at least 10 days in advance of the planned activity.

"A" Activities

(At least one "A" activity, a maximum of 50¢ carton reimbursement for all "A" activities.)

1. Front Lobby Display (21 cartons or equivalent

2. High Graphic Bin Display

"B" Activities

("B" activities equal 10¢ per carton per activity; 25¢ per carton maximum.

1. Multi-unit pricing on bulk fruit or bags (e.g., 6 pieces for \$2 or 2 bags for \$4)

2. Brochures or other health information on Florida citrus provided for shoppers

3. Cut fruit sampling/demonstration (\$5,000 cap)

3. FDOC supplied point-of-sale materials posted

4. Feature ad placed in the In-Store-Flyer

DEPARTMENT OF THE LOTTERY

RULE NO.: 53-32.006
RULE TITLE: MEGA MONEY Rules and Prohibitions

NOTICE OF CHANGE

Notice of Change is hereby given that the following changes have been made to the proposed rule based upon comments received from the Joint Administrative Procedures Committee. The rule was originally published in the October 1, 1999, issue of the Florida Administrative Weekly. The rule shall now read as follows:

(4) MEGA MONEY tickets can be cancelled only through the retailer terminal which sold the ticket and within twenty minutes after printing, except that no MEGA MONEY ticket can be cancelled after game close for that drawing. A MEGA MONEY ticket can be cancelled by the retailer which sold the ticket within twenty minutes after printing, except that no MEGA MONEY ticket shall be cancelled after game close for that drawing. No MEGA MONEY ticket may be cancelled except through the optical mark reader.

Section IV Emergency Rules

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Division of Animal Industry

RULE TITLE: Temporary Restrictions on Importation of Animals
RULE NO.: 5CER99-1

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY AND WELFARE: Heartwater is an acute tick-borne disease of domestic and wild ruminants, including cattle, sheep, goats, deer and antelope. This killer disease is caused by the rickettsial bacterium *Cowdria ruminantium* which is transmitted by ticks of the genus *Amblyomma*. It is characterized by a rapid rise in body temperature, loss of appetite and respiratory distress, followed by nervous signs such as circling motions, incoordination, recumbency, and paddling movements of the limbs. Should this disease enter the United States, mortality rates in susceptible species would be expected to be from 40% to approaching 100%. Since there is no officially recognized treatment or practical vaccine to protect against the disease, prevention relies on control of its tick vectors. The same ticks are also potential vectors of diseases which may affect the general public.