

Section I

Notices of Development of Proposed Rules
and Negotiated Rulemaking**DEPARTMENT OF AGRICULTURE AND CONSUMER
SERVICES****Division of Standards**

RULE TITLE:

RULE NO.:

Adoption of Uniform Packaging and

Labeling Regulation

5F-3.001

PURPOSE AND EFFECT: The purpose of 5F-3.001 is to amend it to adopt the most recent national standards for packaging and labeling requirements as adopted by the National Conference on Weights and Measures and published in 2000 edition of National Institute of Standards and Technology Handbook 130 and change the title of the subsection. Adoption of the current national standards will make Florida's requirements uniform with the national requirements and facilitate interstate commerce and trade.

SUBJECT AREA TO BE ADDRESSED: Requirements for package and labeling of commodities sold in package form in Florida.

SPECIFIC AUTHORITY: 531.41 (3) FS.

LAW IMPLEMENTED: 531.41 (13), 531.47, 531.49 FS.

IF REQUESTED AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE TIME, DATE AND PLACE SHOWN BELOW.

TIME AND DATE: 2:00 p.m., Monday, April 24, 2000

PLACE: Division of Standards' Conference Room, Suite E, Room 135, Doyle Conner Administration Building, 3125 Conner Boulevard, Tallahassee, Florida 32399-1650

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Max Gray, Bureau Chief, Bureau of Weights and Measures, 3125 Conner Blvd., Bldg. #2, Tallahassee, FL 32399-1650, (850)488-9140

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

5F-3.001 Adoption of Uniform Packaging and Labeling Regulation.

The Department of Agriculture and Consumer Services hereby adopts the Uniform Packaging and Labeling Regulation promulgated by the United States Department of Commerce, National Institute of Standards and Technology, NIST Handbook 130, 2000 ~~1999~~ Edition, as the Rule for packaging and labeling of commodities and incorporates said uniform regulation herein by this reference. A copy of NIST Handbook 130, 2000 ~~1999~~ Edition, may be obtained from the Superintendent of Documents, United States Government Printing Office, Washington, D.C. 20402, Phone: (202)512-1800. Copies of this uniform regulation are available

from the Division of Standards, Bureau of Weights and Measures, 3125 Conner Boulevard, Lab #2, Tallahassee, Florida 32399-1650, Phone: (850)488-9140.

Specific Authority 531.41(3) FS. Law Implemented 531.41(4) FS. History—New 1-1-73, Formerly 5F-3.01, Amended 6-14-95, 8-27-98, 8-19-99.

**DEPARTMENT OF AGRICULTURE AND CONSUMER
SERVICES****Division of Standards**

RULE TITLE:

RULE NO.:

Specifications, Tolerances and Other Technical
Requirements for Commercial Weighing and
Measuring Devices

5F-5.001

PURPOSE AND EFFECT: The purpose of this rule is to amend 5F-5.001 to adopt the most recent national standards for weighing and measuring devices developed by the National Conference on Weights and Measures and published in the 2000 edition of National Institute of Standards and Technology Handbook 44. Adoption of the standards provides for uniformity of Florida's requirements with the national requirements to facilitate interstate commerce and trade.

SUBJECT AREA TO BE ADDRESSED: The requirements, including tolerances, specifications and other technical requirements for weighing and measuring devices used for commercial transactions and law enforcement use in the state.

SPECIFIC AUTHORITY: 531.40, 531.41 (3) FS.

LAW IMPLEMENTED: 531.40 FS.

IF REQUESTED AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE TIME, DATE AND PLACE SHOWN BELOW.

TIME AND DATE: 2:00 p.m., Monday, April 24, 2000

PLACE: Division of Standards' Conference Room, Suite E, Room 135, Doyle Conner Administration Building, 3125 Conner Boulevard, Tallahassee, Florida 32399-1650

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Max Gray, Bureau Chief, Bureau of Weights and Measures, 3125 Conner Blvd., Bldg. #2, Tallahassee, FL 32399-1650, (850)488-9140

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

5F-5.001 Specifications, Tolerances, and Other Technical Requirements for Commercial Weighing and Measuring Devices.

(1) The specifications, tolerances, and other technical requirements for commercial weighing and measuring devices adopted by the National Conference on Weights and Measures and contained in National Institute of Standards and Technology (NIST) Handbook 44, 2000 ~~1999~~ Edition, are hereby adopted as rules for the requirements for commercial weighing and measuring devices of the Department of

Agriculture and Consumer Services. A copy of NIST Handbook 44, 2000 ~~1999~~ Edition, may be obtained from the Superintendent of Documents, United States Government Printing Office, Washington, D.C. 20402, Phone (202)512-1800.

(2) The violation of any of the provisions of these rules and regulations is subject to the penalties and remedies provided in the Weights, Measures, and Standards Law, Chapter 531, Florida Statutes.

Specific Authority 531.40, 531.41(3) FS. Law Implemented 531.40 FS. History—New 1-1-73, Amended 7-1-74, 4-18-75, 1-25-76, 1-17-77, 3-29-78, 2-15-79, 6-4-80, 4-5-81, 5-2-82, 6-30-83, 7-15-84, 8-11-85, Formerly 5F-5.01, Amended 7-7-86, 4-5-87, 4-27-88, 5-31-89, 8-21-90, 8-5-91, 12-10-92, 6-21-94, 8-16-95, 10-8-96, 8-27-98, 8-19-99, _____.

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Division of Standards

RULE TITLE: Adoption of Uniform Methods of Sale
RULE NO.: 5F-7.005

PURPOSE AND EFFECT: The purpose of this rule is to adopt the most recent national standards for the method of sale of commodities established by the National Conference on Weights and Measures and published in the 2000 edition of National Institute of Standards and Technology Handbook 130. Adoption of the national standards will make Florida's requirements for methods of sale uniform with the national standards and facilitate interstate commerce and trade.

SUBJECT AREA TO BE ADDRESSED: The methods of sale allowable for commodities being sold by weight, measure or count.

SPECIFIC AUTHORITY: 531.41(3) FS.

LAW IMPLEMENTED: 531.41(4), 531.45 FS.

IF REQUESTED AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE TIME, DATE AND PLACE SHOWN BELOW.

TIME AND DATE: 2:00 p.m., Monday, April 24, 2000

PLACE: Division of Standards' Conference Room, Suite E, Room 135, Doyle Conner Administration Building, 3125 Conner Boulevard, Tallahassee, Florida 32399-1650

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Max Gray, Bureau Chief, Bureau of Weights and Measures, 3125 Conner Blvd., Bldg. #2, Tallahassee, FL 32399-1650, (850)488-9140

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

5F-7.005 Adoption of Uniform Methods of Sale.

The Florida Department of Agriculture and Consumer Services hereby adopts the Uniform Regulation for the Method of Sale of Commodities, as published by the United States Department of Commerce, National Institute of Standards and Technology, NIST Handbook 130, 2000 ~~1999~~ Edition, as the Rule for the

method of sale for commodities, and incorporates said uniform regulation herein by this reference. A copy of NIST Handbook 130, 2000 ~~1999~~ Edition, may be obtained from the Superintendent of Documents, United States Government Printing Office, Washington, D.C. 20402, Phone: (202)512-1800. Copies of this uniform regulation are available from the Division of Standards, Bureau of Weights and Measures, 3125 Conner Boulevard, Lab #2, Tallahassee, Florida 32399-1650, Phone: (850)488-9140.

Specific Authority 531.41(3),(4), 531.45 FS. Law Implemented 531.41(3),(4), 531.45 FS. History—New 1-8-90, Amended 6-14-95, 8-27-98, 8-19-99, _____.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE TITLES:	RULE NOS.:
Specific Exemptions	12A-1.001
Sales and Use Tax on Services; Sale for Resale	12A-1.0161
Exemption Certificates; Suggested Formats	12A-1.038
Sales for Resale	12A-1.039
Public Use Forms	12A-1.097

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.001, FAC. (Specific Exemptions); Rule 12A-1.0161, FAC. (Sales and Use Tax on Services; Sale for Resale); Rule 12A-1.038, FAC. (Exemption Certificates; Suggested Formats); and Rule 12A-1.097, FAC. (Public Use Forms); and the proposed substantial rewording of Rule 12A-1.039, FAC. (Sales for Resale), is to implement ss. 18, 19, 20, 21, 22, 23, and 24, Chapter 99-208, L.O.F. This law substantially amended provisions regarding the exemption provided for sales made for the purpose of resale. The proposed amendments will remove obsolete guidelines for sales to exempt organizations, sales for the purposes of resale, suggested formats of resale/exemption certificates, and interest rates for failure to timely pay tax due.

The purpose of the proposed amendments to Rule 12A-1.001, FAC. (Specific Exemptions), is to remove provisions regarding sales made directly to the United States Government, a state, county, municipality, or political subdivision and suggested formats for exemption certificates that will be provided in the proposed amendments to Rule 12A-1.038, FAC.

The purpose of the proposed amendments to Rule 12A-1.0161, FAC. (Sales and Use Tax on Services; Sale for Resale), is to provide current guidelines regarding the sale of taxable services for resale and to remove obsolete guidelines regarding sales to exempt organizations. Guidelines regarding sales to exempt organizations and the suggested formats for exemption certificates are provided in the proposed amendments to Rule 12A-1.038, FAC. Guidelines regarding sales for the purpose of resale are provided in the proposed substantial rewording of Rule 12A-1.039, FAC.

The purpose of the proposed amendments to Rule 12A-1.038, FAC. (Exemption Certificates; Suggested Formats), is to provide current guidelines regarding purchases or rentals of

property or services to the federal government, to state and local governments, and to non-profit organizations that hold a Consumer's Certificate of Exemption. Suggested formats for exemption certificates to be issued by such governmental entities or non-profit organizations to the selling dealer are provided. The proposed amendments provide that, in lieu of obtaining an exemption certificate from an organization that holds a Consumer's Certificate of Exemption, the dealer making tax exempt sales to such organizations may: 1) obtain a copy of the organization's Consumer's Certificate of Exemption; 2) obtain a transaction authorization number from the Department; or 3) obtain a vendor authorization number from the Department. Guidelines for each of these methods are provided in the proposed amendments. Guidelines are also provided for purchases or rentals of property or services that are exempt from sales tax under a specific provision in Chapter 212, F.S., based on the use of the property or service. Examples of such tax exempt property and services are provided in a proposed exemption certificate to be issued to the selling dealer by persons making tax exempt purchases of such property or services. Obsolete guidelines regarding sales for the purposes of resale that will be provided in the proposed substantial rewording of Rule 12A-1.039, FAC, are removed. Obsolete provisions regarding the interest rate, amended by the 1999 Legislature, are also removed from Rule 12A-1.038, FAC., as proposed.

The proposed substantial rewording of Rule 12A-1.039, FAC., implements Chapter 99-208, L.O.F., regarding the exemption provided for sales for resale and the Department's requirement to issue an "Annual Resale Certificate" to dealers actively registered with the Department. The proposed substantial rewording removes obsolete provisions regarding the use of resale certificates and provides guidelines for the three methods that a selling dealer may use to properly document an exempt sale for resale. These methods are: 1) Obtain a copy of the purchaser's Annual Resale Certificate; 2) Obtain a transaction resale authorization number provided by the Department telephonically; and 3) Obtain a vendor resale authorization number provided by the Department electronically.

The purpose of the proposed amendments to Rule 12A-1.097, FAC., is to incorporate by reference Form DR-13, Annual Resale Certificate, as required by s. 120.54, F.S.

SUBJECT AREA TO BE ADDRESSED: This workshop will discuss the proposed amendments to Rules 12A-1.001, 12A-1.0161, 12A-1.038 and 12A-1.097, FAC., and the proposed substantial rewording of Rule 12A-1.039, FAC. The subject of these rule amendments is the Department's proposed implementation of ss. 18, 19, 20, 21, 22, 23, and 24, Chapter 99-208, L.O.F. The guidelines and requirements imposed upon dealers regarding sales of tax exempt property and services and tax exempt sales for resale purposes will be presented for discussion.

SPECIFIC AUTHORITY: 212.07(1)(b), 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 92.525, 95.091(3), 120.57(1),(2), 120.60(3), 120.80(14), 212.02(10),(12),(14),(16),(20),(21), 212.03, 212.031, 212.04, 212.05, 212.0515, 212.054, 212.055, 212.0596(7), 212.06(1)(a),(2),(9), 212.07(1),(8), 212.08, 212.084, 212.085, 212.13(4), (5)(c), 212.17, 212.18, 212.21(2), 213.053(7)(b),(10), 213.12(2), 213.37, 403.715 FS., ss. 21, 22, 23, 24, Ch. 99-208, L.O.F.

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

TIME AND DATE: 10:00 a.m., April 25, 2000

PLACE: Room B-12, Carlton Building, 501 South Calhoun Street, Tallahassee, Florida

Copies of the agenda for the rule development workshop may be obtained by contacting the person listed below.

Any person requiring special accommodations to participate in any proceeding before the Technical Assistance and Dispute Resolution Office is asked to advise the Department at least five (5) calendar days before such proceeding by contacting: Jamie Phillips, (850)488-0717. If you are hearing or speech-impaired, please contact the Department by calling 1(800)DOR-TDD1 (1(800)367-8331).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Vicki Allen, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-4846

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

12A-1.001 Specific Exemptions.

(1) through (8) No change.

(9) GOVERNMENTAL UNITS.

~~(a) All sales made directly to the United States Government, a state, or any county, municipality, or political subdivision of a state are exempt, except machines, equipment, parts, and accessories therefor used in the generation, transmission, or distribution of electricity. Except for purchases by employees of the United States Government, this exemption is not available for any taxable transaction when payment is made by a governmental employee by use of personal funds, including cash, checks, or credit cards, when the employee is subsequently reimbursed by the governmental entity. Payment must be made directly to the dealer by the governmental entity of a state, or any county, municipality, or political subdivision of a state. Purchases made by Federal employees on behalf of their agency are exempt even though the employee is subsequently reimbursed by the agency. Such governmental entities desiring to qualify for the exemption must obtain from the Department of Revenue a consumer's certificate of exemption (see Rule 12A-1.038 and 12A-1.039,~~

F.A.C.). The exemption provided in this subsection shall be strictly defined, limited, and applied to each entity as provided herein.

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

(d) Vendors are required to document exempt sales. Federal employees, other government employees, and employees of nonprofit organizations described in subsection (3) of this rule shall provide the vendor with proper documentation of the exempt nature of the sale.

1. A suggested format of the document to be provided by Federal employees to their vendors is the following:

FEDERAL EMPLOYEE'S CERTIFICATE

DATE

SELLING DEALER'S NAME

SELLING DEALER'S ADDRESS

I, the undersigned, am an employee of the Federal agency identified below. The purchase or lease of tangible personal property or services or the rental of living accommodations on _____ (DATE[S]) from the business identified above is in pursuit of my employer's affairs. The Government of the United States either will pay the seller directly, or will provide reimbursement to the employee for the actual cost of the purchase or lease of tangible personal property, services, or sleeping accommodations made on this date(s).

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

SIGNATURE OF EMPLOYEE

NAME OF FEDERAL AGENCY

ADDRESS OF FEDERAL AGENCY

~~THIS CERTIFICATE MAY NOT BE USED TO MAKE EXEMPT PURCHASES OR LEASES OF TANGIBLE PERSONAL PROPERTY OR SERVICES OR RENTAL OF LIVING ACCOMMODATIONS FOR THE PERSONAL USE OF ANY INDIVIDUAL EMPLOYED BY A UNITED STATES GOVERNMENT AGENCY. PROPER IDENTIFICATION IS REQUIRED BEFORE THIS CERTIFICATE MAY BE ACCEPTED BY THE SELLER.~~

2. A suggested format of the document to be provided by other government employees or employees of nonprofit organizations to their vendors is the following:

EMPLOYER'S AUTHORIZATION TO MAKE PURCHASES ON BEHALF OF AN EXEMPT GOVERNMENTAL OR NONPROFIT ORGANIZATION

DATE

TO: _____
SELLING DEALER'S NAME

SELLING DEALER'S ADDRESS

I, the undersigned, am a representative of the exempt governmental or nonprofit organization identified below. The purchase or lease of tangible personal property or services or the rental of living accommodations made on _____ (DATE[S]) from the business identified above is for use by the exempt governmental or nonprofit organization identified below.

The charges for the purchase or lease of tangible personal property or services or the rental of living accommodations from the dealer identified above will be billed to and paid directly by the exempt governmental or nonprofit organization.

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

AUTHORIZED SIGNATURE ON BEHALF OF EXEMPT ENTITY

NAME OF EXEMPT ENTITY

ADDRESS OF EXEMPT ENTITY

CONSUMER'S CERTIFICATE OF EXEMPTION NUMBER

~~THIS CERTIFICATE MAY NOT BE USED TO MAKE PURCHASES OR LEASES OF TANGIBLE PERSONAL PROPERTY OR SERVICES OR RENTAL OF LIVING ACCOMMODATIONS FOR THE PERSONAL USE OF ANY INDIVIDUAL REPRESENTING THE EXEMPT ENTITY IDENTIFIED ABOVE.~~

(10) through (21) No change.

Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 92.525, 212.02(10),(12),(16),(20),(21), 212.03, 212.031, 212.04, 212.05, 212.0515, 212.06(2),(9), 212.08(4),(5)(a),(e),(6),(7)(a),(b),(c),(d),(f),(g),(h),(i),(k),(l),(m),(n),(o),(p),(q),(r),(s),(u),(v),(x),(bb),(cc),(dd),(kk),(nn), (8), 212.085, 212.17, 212.18, 213.12(2), 213.37, 403.715 FS. History—Revised 1-7-68, 1-7-70, Amended 1-17-71, Revised 6-16-72, Amended 7-19-72, 12-11-74, 5-27-75, 10-21-75, 9-7-78, 9-28-78, 10-18-78, 9-16-79, 2-3-80, 6-3-80, 7-7-80, 10-29-81, 12-3-81, 12-31-81, 7-20-82, 11-15-82, 10-13-83, 4-12-84, Formerly 12A-1.01, Amended 7-9-86, 1-2-89, 12-1-89, 7-7-92, 9-14-93, 5-18-94, 12-13-94, 3-20-96, 4-2-00,_____.

12A-1.0161 Sales and Use Tax on Services; Sale for Resale.

(1) through (3) No change.

(4)(a) Sales of services made directly to the United States Government, a state, any county, municipality, or political subdivision of a state, or any qualifying nonprofit religious, nonprofit charitable, nonprofit educational, nonprofit veterans', or nonprofit scientific organization or institution, are exempt from tax.

(b) Also exempt are sales made to nonprofit corporations who hold a current federal exemption under section 501(c)(3) of the Internal Revenue Code, if the corporation's primary purpose is:

1. to raise funds for military museums;
2. to operate homes for the aged pursuant to s. 196.1975(2), Florida Statutes;
3. to operate nursing homes licensed under Chapter 400, Florida Statutes;
4. to provide special educational, cultural, recreational, and social benefits to minors; or
5. to operate a facility which has been designated as a State Theater Program facility by s. 265.287, Florida Statutes.

(c) Sales made to these governmental entities, nonprofit organizations, institutions, or corporations will be considered exempt only if the governmental entity, nonprofit organization, institution, or corporation holds a consumer's certificate of exemption and presents it to the service provider at the time of sale, except that such sales made to the United State Government are exempt with or without a consumer's certificate of exemption.

(d) The following is a suggested format for an exemption certificate to be used when making sales of services to governmental units or other exempt entities:

This is to certify that the service(s) purchased on or after _____ (date) from _____ (name) pursuant to _____ (contract number or other form of agreement) is purchased by a governmental entity, nonprofit organization, institution, or corporation which holds a consumer's certificate of exemption.

Purchaser _____
 Address _____
 By _____
 _____ (Signature)
 Date _____
 Consumer's Certificate of Exemption No. _____
 Effective Date of Certificate _____
 Expiration Date of Certificate _____

(4)(5)(a) A sale of a service is a sale for resale and is exempt from sales tax when the service is later sold under the following conditions:

(a)1. The service provides a direct and identifiable benefit to a single client or customer of the purchaser; and

(b)2. The purchaser of the service buys the service pursuant to a written contract (or other evidence sufficient for audit purposes) with the seller which specifically designates the client or customer on whose behalf the purchaser is buying the service; and

(c)3. The purchaser of the service separately states the value of the service in the charge for the service when it is subsequently sold to the purchaser's client or customer; and

4. The selling dealer obtains a resale certificate from a purchasing dealer who is primarily engaged in the business of selling taxable services. In order to purchase a service tax exempt as a sale for resale, the purchaser's sales tax number must end in digits 92 or 93.

(d)5. The selling dealer complies with the provisions of Rule 12A-1.039, F.A.C., with regard to documenting sales for resale. When a sale of a service is made to a person who claims to be entitled to purchase services for resale, the seller of the service being a duly registered dealer pursuant to Chapter 212, F.S., shall obtain from the purchaser of the service a resale certificate. The resale certificate, executed by the purchaser of the service, shall contain a statement to the effect that the service is being purchased exclusively for resale and the statement shall include the following information:

- a. The name of the person selling the service;
- b. The purchaser's Certificate of Registration Number;
- c. The effective date of the purchaser's Certificate of Registration;
- d. The purchaser's name and address;
- e. The signature of the person executing the statement; and
- f. The date of execution of the statement.

(b) The following is a suggested service resale certificate to be completed by the purchaser and presented to the seller on each purchase of a service for resale:

This is to certify that the service(s) purchased on _____ (date) from _____ (name) pursuant to _____ (contract number or other form of agreement) is purchased for resale.

Purchaser _____
 Address _____
 By _____
 _____ (Signature)
 Date _____
 Certificate of Registration No. _____
 Effective Date of Certificate _____

(c) Any dealer who makes a sale for resale of a service which is not in compliance with the provisions of this subsection shall himself be liable for and pay the tax.

(6) through (13) renumbered (5) through (12) No change.

Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(b),(j), 212.054, 212.055, 212.0596(7), 212.06(1)(a),(2)(k), 212.07(1)(b),(8), 212.08(7),(v) FS. History--New 5-13-93, Amended 1-4-94, 10-17-94, 3-20-96, 4-2-00.

12A-1.038 Resale and Exemption Certificates; Suggested Formats.

(1) It is the specific legislative intent that each and every sale, admission, use, storage, consumption, or rental is taxable under Chapter 212, F.S., unless such sale, admission, use, storage, consumption, or rental is specifically exempt. The exempt nature status of the transaction must be established by the selling dealer. Unless the selling dealer shall have taken

from the purchaser the required documentation as provided in subsections (3), (4), (5) and (6) of this rule a certificate signed by the dealer or the dealer's authorized representative to the effect that the property or service was purchased for resale and bearing the date, the name and address of the purchaser, the effective date of the certificate and the number of the dealer's certificate of registration, or a certificate signed by an authorized representative of the organization bearing the number of the organization's consumer's exemption certificate, the effective date of the certificate, and the expiration date of the certificate, the sale shall be deemed to be a taxable, except sales or leases to organizations that are specifically exempt from tax imposed pursuant to Chapter 212, F.S. (See Rule 12A-1.001(3)(b)1.-6., F.A.C.). sale at retail, except sales of alcoholic beverages by distributors, licensed by the Division of Alcoholic Beverages and Tobacco, Department of Business and Professional Regulation, to others who are also licensed by the Division of Alcoholic Beverages and Tobacco, Department of Business and Professional Regulation. Subsection (3) of this rule governs sales made to exempt entities (other than governmental units) that hold a Consumer's Certificate of Exemption. Subsection (4) of this rule governs sales made to governmental units that hold a Consumer's Certificate of Exemption. Subsection (5) of this rule provides general rules regarding the use of exemption certificates by any entity or governmental unit that holds a Consumer's Certificate of Exemption. Subsection (6) of this rule governs exempt sales made to persons other than exempt entities or governmental units (exemptions on account of use).

(2) The effective date of such resale certificate shall be the postmark date of the Application for Registration, if mailed by the taxpayer, or the date the DR-1, Application for Registration, is received by the Department, if delivered by the taxpayer. Any purchases made prior to the effective date of the certificate are subject to tax.

(3)(a) A resale certificate is required from every purchaser who purchases tangible personal property or service for resale, subject to the provisions of subsection (1) of this rule. Otherwise, the dealer will be required to collect and remit the tax to the Department of Revenue.

(b) The provisions for purchasing services listed in Rule 12A-1.0161, F.A.C., for resale or by an exempt entity are stated in Rule 12A-1.0161(4) and (5), F.A.C.

(c) Purchases for resale outside the State of Florida by unregistered, out-of-state dealers are governed by Rule 12A-1.064(2)(b), F.A.C. Caution: See Rule 12A-1.093, F.A.C.

(4) A dealer shall refuse to accept a resale certificate, except as provided in Rule 12A-1.064(2)(b), F.A.C., and shall collect the tax unless the purchaser has obtained a dealer's certificate of registration from the Department of Revenue and the number of his dealer's certificate of registration is stated on the resale certificate.

(5)(a) Any resale certificate containing the statement to the effect that a purchase is for resale which contains the date, purchaser's name, address, dealer's certificate of registration number, effective date of the certificate, and the dealer's or authorized representative's signature shall be sufficient compliance with the law only to the extent provided by this rule. Such certificate shall show that the property or service was purchased for resale or for incorporation as a material part of other tangible personal property to be produced for sale by manufacturing, assembling, processing, or refining, or for some other purpose which is exempt under the law. Resale certificates may be given only by a purchaser who has obtained a dealer's certificate of registration from the Department of Revenue.

(b) Any exemption certificate issued by an organization holding a consumer's certificate of exemption which contains the date, the exempt entity's name, address, consumer's certificate of exemption number, the effective date of the certificate, the expiration date of the certificate, a statement that the property or service is purchased for use by the organization, and signed by an authorized representative shall be sufficient compliance with the law only to the extent provided by this rule.

(6) In cases where all of the purchases made by a person from a particular dealer are for resale or are to be incorporated as a material or part of other tangible personal property to be produced for sale by manufacturing, assembling, processing or refining, the dealer is authorized to take a blanket certificate of resale from the purchaser stating that all of the purchases made by such person for a definite period will be purchased from the dealer for either of the above mentioned purposes, provided each subsequent order contains the certificate of registration number of the purchaser.

(2)(7) HOW TO OBTAIN A FLORIDA CONSUMER'S CERTIFICATE OF EXEMPTION.

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

3. The charitable organization receiving a temporary certificate must qualify for a permanent certificate before its temporary certificate expires. If the Department determines that the organization will not qualify as a charitable institution under the provisions of s. 212.08(7)(o)2.b., F.S., and Rule 12A-1.001(3)(g), F.A.C., for a regular certificate, the temporary certificate must be canceled and the taxes and interest on all purchases for which the temporary exemption certificate was used are due within 30 days after the cancellation. Interest shall accrue on the tax due at the rate of 1 percent per month (prorated daily) of the amount due from the date of purchase until the date on which the tax is paid. The decimal equivalent of the daily interest rate (.00328767) shall be applied to any delinquent period which is less than a month.

4. No change.

(c) through (f) No change.

(3) SALES MADE TO EXEMPT ENTITIES OTHER THAN GOVERNMENTAL UNITS.

(a) An entity that holds a current Consumer's Certificate of Exemption (Form DR-14) issued by the Florida Department of Revenue may make purchases and rentals for use in its customary activities exempt from sales and use tax. It is not the responsibility of the selling dealer to determine whether the transaction is for purchases for use in the exempt entity's customary activities or for resale. It is the exempt entity's responsibility to provide the proper documentation depending on the nature of the purchase. A selling dealer who accepts a Consumer's Certificate of Exemption or an Annual Resale Certificate that appears valid on its face will not be held liable for the tax on the transaction.

(b) The exempt entity must issue either a copy of its Consumer's Certificate of Exemption or an exemption certificate to the selling dealer in order to make exempt purchases or rentals in this state. The exemption certificate must contain the exempt entity's name, address, and Consumer's Certificate of Exemption Number, as well as the effective date and expiration date of the Consumer's Certificate of Exemption, and the signature of an authorized representative of the exempt entity. The Consumer's Certificate of Exemption will be good through the expiration date listed on the document. A suggested format for an exemption certificate is provided in paragraph (g) of this subsection. A dealer selling or leasing taxable property or services to an entity holding a Consumer's Certificate of Exemption must retain the copy of the entity's Consumer's Certificate of Exemption or the properly executed exemption certificate in order to document the exempt nature of the transaction, as provided in subsection (7) of this rule.

(c) Exempt purchases made under this subsection must be made with the purchasing entity's funds and may not be made with personal funds of the purchasing entity's authorized representative. When the payment for taxable property or services is made with an authorized representative's personal funds, the purchase is subject to tax, even if the representative is subsequently reimbursed with the entity's funds. A selling dealer who accepts payment from a purchaser that is a holder of a Consumer's Certificate of Exemption and complies with paragraphs (b), (d), and (e) of this subsection shall not be held liable for the tax on the transaction.

(d) TRANSACTION AUTHORIZATION NUMBER ISSUED AT POINT-OF-SALE – VALID FOR SINGLE TRANSACTION ONLY. In lieu of obtaining a copy of the exempt entity's Consumer's Certificate of Exemption or the exemption certificate, prior to making a sale to an exempt entity, the selling dealer may obtain from the Department a transaction authorization number.

1. A transaction authorization number must be obtained by the selling dealer at the point-of-sale through use of an automated nationwide toll-free verification system. The nationwide toll-free number to access the system is 1(877)357-3725.

2. The selling dealer must key in the purchaser's Consumer's Certificate of Exemption number through use of a touch-tone phone. The system will either issue a 13 digit transaction authorization number or alert the selling dealer that the purchaser does not have a valid Consumer's Certificate of Exemption. Callers who do not have a touch-tone phone will be connected to a live operator. Persons with hearing or speech impairments may call the Department's TDD, at 1(800)367-8331.

3. The transaction authorization number is not valid to exempt subsequent purchases made by the same purchaser. A selling dealer must obtain a new transaction authorization number for each and every sales transaction.

4. The selling dealer must document the transaction authorization number on the sales invoice, purchase order, or a separate form that is prepared by either the purchaser or the selling dealer. The sales invoice or purchase order form must contain the following statement: "The purchaser hereby certifies that the real property leased, licensed, or rented, transient rental property rented, tangible personal property purchased, leased, licensed, or rented, services purchased, or admissions purchased are for use by an exempt entity in the customary activities of such entity. I understand that if I will be reimbursed by the entity I represent, I must pay tax to the selling dealer on my purchases, leases, licenses or rentals of taxable property or services." This statement must be followed by the signature of the purchaser. The signature may also be obtained by the selling dealer through use of an electronic signature pad or other electronic method.

(e) VENDOR AUTHORIZATION NUMBER FOR REGULAR CUSTOMERS VALID FOR CALENDAR YEAR ISSUED. In lieu of obtaining a copy of the exempt entity's Consumer's Certificate of Exemption or an exemption certificate prior to making a sale to an exempt entity, the selling dealer may obtain from the Department a vendor authorization number.

1. The "vendor authorization number" is a customer-specific authorization number that will be valid for all sales made to an exempt entity during the calendar year.

2. To obtain vendor authorization numbers, the selling dealer must send a list of his or her regular customers, who have a prior Consumer's Certificate of Exemption or exemption certificate on file, to the Department, through use of a floppy disk or other electronic medium. In response to this request, the Department will issue to the selling dealer, through use of the same electronic medium as the request, a listing containing a unique vendor authorization number for each exempt entity who is a holder of a Consumer's Certificate of

Exemption. The electronic format for sending the customer data may be obtained from the Department's web site at <http://sun6.dms.state.fl.us/dor/> or by calling (850)488-3516.

(f) An exemption certificate granted by any other state, District of Columbia, or territory of the United States to the selling dealer is not sufficient to make tax-exempt purchases or rentals in Florida. The fact that an entity holds a s. 501(c)(3), I.R.C., exemption from federal income tax is not sufficient to make tax exempt purchases or rentals in Florida.

(g) The following is a suggested format of an exemption certificate to be issued by an entity (other than a governmental unit) that holds a Consumer's Certificate of Exemption:

This is to certify that the real property leased, licensed, or rented, transient rental property rented, tangible personal property purchased, leased, licensed, or rented, services purchased, or admissions purchased after (date) from (Selling Dealer's Business Name) are being purchased, leased, licensed, or rented for use by an exempt entity that holds a Consumer's Certificate of Exemption in the customary activities of such entity.

I understand that if I will be reimbursed by the entity I represent, I must pay tax to the selling dealer on my purchases or leases of taxable property or services.

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

Consumer's Certificates of Exemption may be verified by calling the Department of Revenue's touch tone telephone authorization system at 1(877)357-3725. Persons with hearing or speech impairments may call the Department's TDD, at 1(800)367-8331.

Exempt Entity's Name

Name and Title of Authorized Representative

Exempt Entity's Address

Consumer's Certificate of Exemption No.

Effective Date of Consumer's Certificate of Exemption

Expiration Date of Consumer's Certificate of Exemption

By

(Signature of Purchaser's Authorized Representative)

Title

(Title of authorized representative of an exempt entity)

Date

(4) SALES MADE DIRECTLY TO GOVERNMENTAL UNITS.

(a) Any state, or any county, municipality, or political subdivision of a state that holds a current Consumer's Certificate of Exemption (Form DR-14) issued by the Florida Department of Revenue may make purchases and rentals exempt from sales and use tax. The United States Government is not required to hold a Consumer's Certificate of Exemption

to make purchases and rentals exempt from sales and use tax. This subsection does not apply to purchases or rentals that are for resale. If a governmental unit that holds a Consumer's Certificate of Exemption desires to make purchases or rentals for resale, the governmental unit must comply with the provisions of Rule 12A-1.039, F.A.C. It is not the responsibility of the selling dealer to determine whether the transaction is for a purchase(s) for use by the governmental unit or for resale. It is the governmental unit's or authorized representative's responsibility to provide the proper documentation, depending on the nature of the purchase.

(b) All governmental units and their authorized representatives must issue proper documentation to the selling dealer in order to make exempt purchases or rentals in this State. The documentation must contain the governmental unit's name, address, and Consumer's Certificate of Exemption Number, as well as the effective date and expiration date of the Consumer's Certificate of Exemption, and the signature of an authorized representative of the governmental unit. A suggested format for the documentation is provided in paragraph (d) of this subsection. A dealer making sales to a governmental unit or its authorized representative must retain the properly executed documentation in order to document the exempt nature of the transaction, as provided in subsection (7) of this rule. However, an employee of a governmental unit making a purchase with an authorized Purchasing or Procurement Card ("P-Card") is not required to provide the documentation described in this paragraph to the selling dealer. The selling dealer who accepts the "P-Card" should retain the certificate of exemption number, account number, and cardholder name for its permanent records. However, if upon examination the selling dealer did not retain this information, the Department will verify the exempt nature of the transaction. The "P-Card" indicates on its face that it is a Florida government purchasing card for official business only. Information printed on the front of the card will include the agency's name, the agency's consumer's certificate of exemption number, the account number, the name of the cardholder (employee), and the expiration date.

(c)1. Payment for tax exempt purchases or rentals of property or services must be made directly to the selling dealer by the governmental unit of a state, or any county, municipality, or political subdivision of a state. Payments made with an authorized P-Card are considered to be made directly by the governmental unit. When the payment for taxable property or services is made with the personal funds of an authorized representative of the governmental unit, the purchase is subject to tax, even if the representative is subsequently reimbursed with the governmental unit's funds. A selling dealer who accepts payment from a governmental unit or authorized representative and complies with paragraphs (b) and (d) of this subsection shall not be liable for tax on such transaction.

2. The provisions of subparagraph 1. do not apply to purchases made by Federal employees on behalf of their agency when the employee is subsequently reimbursed by the Federal agency. Such purchases are exempt when Federal employees provide the selling dealer with proper documentation of the exempt nature of the sale. A suggested format of the document to be provided by the Federal employee to his or her vendor is provided in paragraph (d) of this subsection.

(d) Selling dealers are required to document exempt sales. Federal employees and other government employees described in this subsection shall provide the selling dealer with proper documentation of the exempt nature of the sale.

1. A suggested format of the document to be provided by Federal employees to the selling dealer is the following:

FEDERAL EMPLOYEE'S CERTIFICATE

DATE

SELLING DEALER'S NAME

SELLING DEALER'S ADDRESS

I, the undersigned am an employee of the Federal agency identified below. The purchase or lease of tangible personal property or services or the rental of living accommodations on (DATE[S]) from the business identified above is in pursuit of my employer's affairs. The Government of the United States either will pay the seller directly, or will provide reimbursement to the employee for the actual cost of the purchase or lease of tangible personal property, services, or sleeping accommodations made on this date(s).

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

SIGNATURE OF EMPLOYEE

NAME OF FEDERAL AGENCY

ADDRESS OF FEDERAL AGENCY

THIS CERTIFICATE MAY NOT BE USED TO MAKE EXEMPT PURCHASES OR LEASES OF TANGIBLE PERSONAL PROPERTY OR SERVICES OR RENTAL OF LIVING ACCOMMODATIONS FOR THE PERSONAL USE OF ANY INDIVIDUAL EMPLOYED BY A UNITED STATES GOVERNMENTAL AGENCY. PROPER IDENTIFICATION IS REQUIRED BEFORE THIS CERTIFICATE MAY BE ACCEPTED BY THE SELLER.

2. A suggested format of the document to be provided by other government employees to the selling dealer is the following:

EMPLOYER'S AUTHORIZATION TO MAKE PURCHASES ON BEHALF OF AN EXEMPT GOVERNMENTAL UNIT

DATE

TO:

SELLING DEALER'S NAME

SELLING DEALER'S ADDRESS

I, the undersigned, am a representative of the exempt governmental unit identified below. The purchase or lease of tangible personal property or services or the rental of living accommodations made on (DATE[S]) from the business identified above is for use by the exempt governmental unit identified below.

The charges for the purchase or lease of tangible personal property or services or the rental of living accommodations from the dealer identified above will be billed to and paid directly by the exempt governmental unit.

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

AUTHORIZED SIGNATURE ON BEHALF OF EXEMPT GOVERNMENTAL UNIT

NAME OF EXEMPT GOVERNMENTAL UNIT

ADDRESS OF EXEMPT GOVERNMENTAL UNIT

CONSUMER'S CERTIFICATE OF EXEMPTION NUMBER

THIS CERTIFICATE MAY NOT BE USED TO MAKE PURCHASES OR LEASES OF TANGIBLE PERSONAL PROPERTY OR SERVICES OR RENTAL OF LIVING ACCOMMODATIONS FOR THE PERSONAL USE OF ANY INDIVIDUAL REPRESENTING THE EXEMPT ENTITY IDENTIFIED ABOVE.

(5) USE OF EXEMPTION CERTIFICATES BY ENTITIES THAT HOLD A CONSUMER'S CERTIFICATE OF EXEMPTION (EXEMPT ENTITIES OR GOVERNMENTAL UNITS).

(a) The effective date of an exemption certificate issued by any entity holding a current Consumer's Certificate of Exemption (Form DR-14) shall be the effective date of the Consumer's Certificate of Exemption. This date is found in the block labeled "Issue Date" on Form DR-14. Taxable property or services purchased by an exempt entity prior to the effective date of the entity's Consumer's Certificate of Exemption are subject to tax.

(b) The expiration date of an exemption certificate issued by any entity holding a current Consumer's Certificate of Exemption (Form DR-14) shall be the expiration date of the

Consumer's Certificate of Exemption. This date is found in the block labeled "Expiration Date" on Form DR-14. Sales of taxable property or services made on or after the expiration date of a Consumer's Certificate of Exemption (Form DR-14) to the entity are subject to tax. A selling dealer must obtain a new exemption certificate when an exempt entity or governmental unit's Consumer's Certificate of Exemption expires.

(c) An entity whose Consumer's Certificate of Exemption (Form DR-14) has been revoked by the Department is prohibited from purchasing taxable property or services exempt from tax. However, a selling dealer who accepts a certificate that appears valid on its face shall not be subject to assessment or other punitive action if the selling dealer has complied with subsections (3) and (4) of this rule.

(6) SALES EXEMPT ON ACCOUNT OF USE.

(a) The provisions of this subsection apply only to persons (other than the United States Government) who do not hold a Consumer's Certificate of Exemption, that purchase or lease, license, or rent tangible personal property or purchase services that will be exempt based on account of use.

(b) A person who qualifies for an exemption from sales and use tax under Chapter 212, F.S., on tangible personal property that is purchased or leased, licensed, or rented, or services that are purchased for a particular exempt purpose, must issue an exemption certificate to the selling dealer in order for the sale to be exempt from tax. The requirement of an exemption certificate as provided in this paragraph does not apply to sales of utilities to individual residential households; however, the selling dealer is still required to document that the utility is sold for residential use. The dealer selling, leasing, licensing or renting property or selling services exempt from sales and use tax under an exemption based on account of use as provided in Chapter 212, F.S., must retain the properly executed exemption certificate in order to document the exempt nature of the transaction, as provided in subsection (7) of this rule. This subsection does not apply to purchases or rentals that are for resale. A person who desires to make purchases or rentals for resale must comply with the provisions of Rule 12A-1.039, F.A.C.

(c) The exemption certificate must contain the purchaser's name, address, and the signature of an authorized representative of the purchaser. A suggested format for an exemption certificate is provided in paragraph (f) of this subsection. Exemptions based on account of use that do not apply to a particular purchaser should be eliminated from the suggested format of the exemption certificate. Suggested formats for exemption certificates are also found elsewhere in Rule Chapter 12A-1, F.A.C., as well as in Department-issued Taxpayer Information Publications.

(d) Selling dealers are required to obtain only one exemption certificate issued under this subsection to exempt sales of taxable property or services to purchasers other than

exempt entities or governmental units. A dealer is not required to obtain an exemption certificate from a purchaser for each and every subsequent exempt transaction that is covered by the initial exemption certificate.

(e) Selling dealers may contact the Department at 1(800)352-3671 to verify the specific exemption specified by the purchaser. Persons with hearing or speech impairments may call the Department's TDD, at 1(800)367-8331.

(f) The following is a suggested format of an exemption certificate to be issued by a purchaser who does not hold a Consumer's Certificate of Exemption, but who claims that the purchase, lease, license, or rental of the property or purchase of the services is for an exempt purpose:

This is to certify that the tangible property purchased, leased, licensed, or rented, or services purchased, after (date) from (Selling Dealer's Business Name) are purchased, leased, licensed, or rented for the following purpose as checked in the space provided. This is not intended to be an exhaustive list:

() Materials, containers, labels, sacks, or bags intended to be used one time only for packaging tangible personal property for sale at other than retail by persons not required to be registered under s. 212.18(3), F.S.

() Export of tangible personal property for use outside this state, as provided in Rule 12A-1.064(1), F.A.C.

() Motor vehicles and parts thereof used by common carriers to transport persons or property in interstate or foreign commerce, as provided in s. 212.08(9)(b), F.S.

() Railroads and parts thereof used by common carriers to transport persons or property in interstate or foreign commerce, as provided in s. 212.08(9)(b), F.S.

() Incorporation into items of tangible personal property manufactured, produced, compounded, processed, or fabricated for one's own use as provided in Rule 12A-1.043, F.A.C.

() Printing of a newspaper, magazine, newsletter, shopper, or community newspaper that is exempt under the provisions of s. 212.08(7)(w), F.S.

() Items, such as paper and ink, that will be incorporated into and become a component part of a newspaper, magazine, newsletter, shopper, or community newspaper that is exempt under the provisions of s. 212.08(7)(w), F.S.

() Nets purchased by commercial fisheries, as provided in s. 212.08(5)(a), F.S.

() Self-propelled, power-drawn, or power-driven equipment, when purchased, rented, or leased for exclusive use on a farm or in a forest in plowing, planting, cultivating, or harvesting crops or products as produced by those agricultural industries included in s. 570.02(1), F.S., or for fire prevention and suppression work with respect to such crops or products, taxable at the rate of 3 percent under the provisions of s. 212.08(3), F.S.

() Generators purchased, rented, or leased for exclusive use on a poultry farm, as provided in s. 212.08(5)(a), F.S.

() Fertilizers (including peat, topsoil, and manure, but not fill dirt), insecticides, fungicides, pesticides, and weed killers used for application on or in the cultivation of crops, groves, home vegetable gardens, and commercial nurseries, as provided in s. 212.08(5)(a), F.S.

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

() Field and garden seeds, nursery stock, seedlings, cuttings, or other propagative material for growing on or growing stock, as provided in s. 212.08(5)(a), F.S.

() Portable containers used for harvesting or processing farm products, such as boxes, cartons, crates, picking bags, field boxes, glass jars, or cans, as provided in s. 212.08(5)(a), F.S.

() Agricultural supplies used for packaging tangible personal property for sale, including items such as baling wire and twine used for baling hay; burlap, cans, nails, and other materials used in packaging plants for sale; shipping cases, window cartons, cellophane wrappers, and other packaging materials for one time use in the sale of farm products; honey containers, labels, and mailing cases; glue for tin and glass for use by apiarists; and wax moth control with paradichlorobenzene for use in preparing and packaging farm products, as provided in s. 212.08(5)(a), F.S.

() Cloth, plastic, or similar material used for shade, mulch, or protection from frost or insects on a farm, as provided in s. 212.08(5)(a), F.S.

() Liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised, as provided in s. 212.08(5)(a), F.S.

() Motor vehicle rented or leased by a dealer that will be provided at no charge by such dealer to a person whose motor vehicle is being repaired, adjusted, or serviced by such dealer, as provided in s. 212.0601(4), F.S.

() Other (include description and statutory citation):

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

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

The exemption specified by the purchaser may be verified by calling 1(800)352-3671.

Purchaser's Name

Purchaser's Address

Name and Title of Authorized Representative

Sales and Use Tax Certificate of Registration No. (if applicable)

By

(Signature of Purchaser or Authorized Representative)

Title

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

Date

(7) Selling dealers must maintain blanket resale and exemption certificates based on the Department's suggested format provided in Rule 12A-1.039, F.A.C., effective 12-13-94, as well as exemption certificates or other documentation issued under the provisions of this rule, as amended, until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under s. 95.091(3), F.S.

(8) Purchases by the United States government are exempt whether or not a Consumer's Certificate of Exemption (Form DR-14) is presented to the dealer. See Rule 12A-1.0161(4), F.A.C.

(8)(9) An exempt entity may not provide an exemption certificate or a copy of its a consumer's certificate of exemption may be used on the purchase of tangible personal property, and may not be applied to a contractor to be applied to contracts for the construction or improvement of real property. See Rule 12A-1.094, F.A.C., for guidance on direct purchases by exempt entities of construction materials in real property projects.

(10) Civic, commercial, cooperative, fraternal and social organizations do not qualify for exemption.

(11) A suggested format for a purchaser's resale and exemption certificate is found in Rule 12A-1.039, F.A.C.

(9)(12) Any person who knowingly fraudulently issues an exemption to any vendor or agent of the State a certificate or statement in writing for the purpose of evading payment of sales tax will prior to January 1, 1993, in addition to being liable for payment of the sales tax, plus a mandatory penalty of 100% of the tax, shall also be liable for civil penalties provided in s. 212.085, F.S. fine and punishment as provided by law for conviction of a felony of the third degree, as provided in Section 775.082, Section 775.083, or Section 775.084, F.S. Effective January 1, 1993, the mandatory penalty is 200% of the tax.

Specific Authority 212.07(1)(b), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 120.57(1),(2), 120.60(3), 120.80(14), 212.02(14), 212.05(1)(b),(i)(iv), 212.07(1), 212.08, 212.084, 212.085, 212.13(5)(c), 212.18(2), 212.21(2), 213.053(7)(b) FS. History-Revised 10-7-68, 6-16-72, Amended 9-28-78, 7-20-82, 4-29-85, Formerly 12A-1.38, Amended 8-10-92, 3-17-93, 9-14-93, 12-13-94.

(Substantial rewording of Rule 12A-1.039 follows. See Florida Administrative Code for present text.)

12A-1.039 Sales for Resale Suggested Forms.

(1)(a) It is the specific legislative intent that each and every sale, use, storage, consumption, or rental is taxable, unless such sale, use, storage, consumption, or rental is specifically exempt. The exempt nature of the transaction must be established by the selling dealer.

(b) A sale for resale is exempt from the tax imposed by Chapter 212, F.S., only when the sale for resale is in strict compliance with the provisions of this rule. For purposes of this rule, a "sale for resale" includes the following sales, leases, or rentals, when made to a person who is an active registered dealer. This is not intended to be an exhaustive list.

1. The sale of tangible personal property or telecommunication services to a dealer when such property or telecommunication service will be resold to the dealer's customers.

2. The sale, lease, or rental of tangible personal property to a dealer when such property will be held exclusively for leasing or rental purposes, pursuant to Rule 12A-1.071(2)(a), F.A.C.

3. The sale of taxable services identified in Rule 12A-1.0161(1), F.A.C., to a dealer when such services are being resold to the dealer's customers under the conditions stated in Rule 12A-1.0161(4), F.A.C.

4. The lease or rental of real property to a dealer when such property will be leased, rented, or licensed to the dealer's tenants.

5. The lease or rental of real property to a dealer when such property will be rented as transient accommodations to the dealer's guests or tenants.

6. The sale of tangible personal property to a dealer when such property will be incorporated as a material, ingredient, or component part of tangible personal property that is being produced for sale by manufacturing, processing, or compounding.

7. The sale of inserts of printed materials that are distributed as a component part of a newspaper or magazine, as provided in s. 212.05(1)(h), F.S.

8. The sale of tangible personal property to a repair dealer, when such property will be incorporated into and sold as part of a repair of tangible personal property by such dealer.

9. The alteration, remodeling, maintenance, adjustment, or repair of tangible personal property (when labor and materials are provided) that is held in inventory for resale or exclusively for leasing purposes by a dealer.

(c) For purposes of this rule, "active registered dealer" means a person who is registered with the Department as a dealer for sales tax purposes and who is required to file a sales and use tax return during each applicable reporting period, as provided in s. 212.11(1), F.S.

(2) ANNUAL RESALE CERTIFICATE.

(a) For each calendar year, the Department of Revenue will issue to each active registered dealer an Annual Resale Certificate (Form DR-13, incorporated by reference in Rule 12A-1.097, F.A.C.). A newly registered dealer will receive the Annual Resale Certificate along with his or her Certificate of Registration. The expiration date of the Annual Resale Certificate will be printed on the face of the certificate.

(b) Dealers who lose their Annual Resale Certificate may request a replacement by contacting the Department at 1(800)352-3671. Persons with hearing or speech impairments may call the Department's TDD, at 1(800)367-8331. Written requests should be addressed to Central Registration, Florida Department of Revenue, 5050 West Tennessee Street, Building E, Tallahassee, Florida 32399-0100.

(3) A dealer making a sale for resale must document the exempt nature of the transaction by using one of the following three methods, except as provided in paragraphs (4)(b) and (c) of this rule:

(a) ANNUAL RESALE CERTIFICATE. Prior to making a sale for resale, the selling dealer must obtain from the purchaser a copy of the purchaser's current Annual Resale Certificate.

1. The copy of the Annual Resale Certificate must be signed by the purchaser or the purchaser's authorized representative.

2. A selling dealer may make sales for resale to a purchaser whose current Annual Resale Certificate is on file without seeking a new Annual Resale Certificate for each subsequent transaction during that calendar year. A selling dealer may only make exempt sales for resale to purchasers during the calendar year for which the purchaser's Annual Resale Certificate appears valid on its face. A new Annual Resale Certificate must be obtained each calendar year. However, there is an exception to this requirement for sales to purchasers who purchase on account from a dealer on a continual basis.

3. For sales to purchasers who purchase on account from a dealer on a continual basis, the selling dealer may rely upon a Department-issued Annual Resale Certificate beyond the expiration date of the certificate, and shall not be required to obtain a new Annual Resale Certificate each calendar year. For purposes of this subparagraph, the phrase "purchase on account from a dealer on a continual basis" means that the selling dealer has a continuing business relationship with a purchaser, and makes recurring sales on account to that purchaser in the normal course of business. For purposes of this subparagraph, a sale "on account" refers to a sale where the dealer extends credit to the purchaser and records the debt as an account receivable, or where the dealer sells to a purchaser who has an established cash or C.O.D. account, similar to an "open credit account." For purposes of this subparagraph, purchases are made from a selling dealer on a "continual basis" if the selling

dealer makes sales to the purchaser no less frequently than once in every twelve month period in the normal course of business.

(b) TRANSACTION RESALE AUTHORIZATION NUMBER ISSUED AT POINT-OF-SALE – VALID FOR SINGLE TRANSACTION ONLY. Prior to making a sale for resale, the selling dealer must obtain from the Department a transaction resale authorization number.

1. A “transaction resale authorization number” must be obtained by the selling dealer at the point-of-sale through use of an automated nationwide toll-free telephone verification system. The nationwide toll-free number to access the system is 1(877)357-3725.

2. The selling dealer must key in the purchaser's sales tax certificate of registration number through use of a touch-tone phone. The system will either issue a 13 digit transaction resale authorization number or alert the selling dealer that the purchaser does not have a valid resale certificate. Callers who do not have a touch-tone phone will be connected to a live operator. Persons with hearing or speech impairments may call the Department's TDD, at 1(800)367-8331.

3. A transaction resale authorization number is not valid to exempt subsequent resale purchases or rentals made by the same purchaser. A selling dealer must obtain a new transaction resale authorization number for each and every resale transaction.

4. The selling dealer must document the transaction resale authorization number on the sales invoice, purchase order, or a separate form that is prepared by either the purchaser or the selling dealer. The sales invoice, purchase order, or separate form must contain the following statement: “The purchaser hereby certifies that the property or services being purchased or rented are for resale.” This statement must be followed by the signature of the purchaser. The signature may be obtained by the selling dealer through use of an electronic signature pad or other electronic method.

5. Alternatively, in lieu of meeting the requirements of subparagraph 4., the transaction resale authorization number may be documented on a properly completed Uniform Sales and Use Tax Certificate-Multijurisdiction, as provided in subsection (9) of this rule.

(c) VENDOR RESALE AUTHORIZATION NUMBER FOR REGULAR CUSTOMERS WHO HAVE PREVIOUSLY SUBMITTED DOCUMENTATION TO THE SELLING DEALER – VALID FOR CALENDAR YEAR ISSUED. Prior to making a sale for resale, the selling dealer must obtain from the Department a vendor resale authorization number.

1. The “vendor resale authorization number” is a customer-specific authorization number that will be valid for all sales for resale made to a particular customer during the calendar year.

2. To obtain vendor resale authorization numbers, the selling dealer must send a list of his or her regular customers, who have a prior resale certificate on file, to the Department, through use of a floppy disk or other electronic medium. In response to this request, the Department will issue to the selling dealer, through use of the same electronic medium as the request, a list containing a unique vendor resale authorization number for each customer who is an active registered dealer. The electronic format for sending the customer data may be obtained from the Department's web site at <http://sun6.dms.state.fl.us/dor/> or at (850)488-3516. This option is available to selling dealers throughout the calendar year without limitation.

3. The selling dealer may make exempt sales for resale to a customer during the period in which the vendor resale authorization number for that customer is valid. Vendor resale authorization numbers are valid for the remainder of the calendar year during which they are issued. However, vendor resale authorization numbers issued by the Department in November or December shall be valid for the remainder of the current calendar year and the next calendar year.

(4) RESPONSIBILITIES OF A DEALER MAKING A SALE FOR RESALE

(a) In order to make an exempt sale for resale, the selling dealer must document the exempt nature of the transaction. The selling dealer must retain, as part of his or her books and records, a copy of that receipt or invoice, as well as the Annual Resale Certificate described in paragraph (3)(a), or a resale authorization number described in paragraph (3)(b) or (c), until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under s. 95.091(3), F.S. Electronic storage by the selling dealer of the copy of the Annual Resale Certificate or other required documentation through use of imaging, microfiche, or other electronic storage media shall be considered sufficient compliance with this paragraph.

(b) The sale of alcoholic beverages by distributors licensed by the Division of Alcoholic Beverage and Tobacco, Department of Business and Professional Regulation, to others who are also licensed by the Division of Alcoholic Beverage and Tobacco, Department of Business and Professional Regulation, are deemed to be sales for resale, and such sales need not be in compliance with the documentation requirements provided in subsection (3) of this rule.

(c) The sale of motor vehicles or recreational vehicles through a motor vehicle auction licensed by the Department of Highway Safety and Motor Vehicles, pursuant to s. 320.27(1)(c)4., F.S., to other motor vehicle dealers licensed by the Department of Highway Safety and Motor Vehicles under s. 320.27(2), F.S., are deemed to be sales for resale and such sales need not be in compliance with the documentation requirements provided in subsection (3) of this rule.

(5) BURDEN OF ESTABLISHING EXEMPT NATURE OF SALES FOR RESALE

(a) A selling dealer who makes a sale for resale in good faith, and who complies with the requirements of subsections (3) and (4) of this rule, has met his or her burden of proof of establishing the exempt nature of the sale, and is relieved from any liability for sales tax on that sale. The submission of Annual Resale Certificates to the Department that are obtained after the sale from purchasers who were active registered dealers at the time of the sale will be considered sufficient compliance with subsection (3) when submitted during audit or protest, but will not be acceptable if submitted during any proceeding under chapter 120, F.S. or in any circuit court action under chapter 72, F.S.

(b)1. A sale that is not in compliance with the requirements of subsections (3) and (4) of this rule is presumed to be a retail sale, and the selling dealer will be liable for any applicable sales tax not collected and remitted on that sale.

2. For a sale that is not in compliance with the requirements of subsections (3) and (4), but that is made to a person who was an active registered dealer at the time of the sale, the presumption that the sale is a retail sale can be overcome during an audit or protest if:

a. the selling dealer makes a reasonable attempt to obtain a signed Annual Resale Certificate from the purchaser, but is unable to do so; and

b. it would be reasonable to assume, based on the nature of the purchaser's business, that the sale was for resale.

3. A sale made to a person who was not an active registered dealer at the time of the transaction is a retail sale, and can never be considered a sale for resale. However, a selling dealer who accepts an Annual Resale Certificate that appears valid on its face will not be held liable for tax on this transaction, if it is later determined that the purchaser was not an active registered dealer at the time of the transaction.

(6) A sale to an unregistered nonresident dealer for resale outside this state is governed by Rule 12A-1.064(2)(b), or Rule 12A-1.007(6), F.A.C.

(7) Resale certificates created and issued by purchasers that were based on the Department's suggested format provided in Rule 12A-1.039, F.A.C., effective 12-13-94, are valid only for the purpose of documenting sales for resale made prior to February 1, 2000. Selling dealers must retain such certificates until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under s. 95.091(3), F.S.

(8) PROVISIONS APPLICABLE TO PERSONS CLAIMING THE RESALE EXEMPTION.

(a) Annual Resale Certificates may only be used by purchasers who hold a valid Sales and Use Tax Certificate of Registration issued by the Department, and whose registration status is currently active. For dealers who have been in business for less than the full calendar year, the effective date of the Annual Resale Certificate (Form DR-13) will be the postmark or hand delivered date of the Sales and Use Tax

Application for Certificate of Registration. The effective date is found in the block labeled "Registration Effective Date" on the Sales and Use Tax Certificate of Registration.

(b) A dealer whose Sales and Use Tax Certificate of Registration has been revoked or whose registration status has been inactivated by the Department is prohibited from purchasing, leasing, or renting taxable property or services for the purposes of resale exempt from tax. However, a selling dealer who accepts an Annual Resale Certificate that appears valid on its face will not be held liable for tax on this transaction, if it is later determined that the purchaser was not an active registered dealer at the time of the transaction.

(c) A purchaser who files returns on a consolidated basis (80 code) may extend, and the selling dealer may accept, a copy of the Annual Resale Certificate bearing the purchaser's consolidated sales tax registration number (80 code number), in lieu of extending a copy of the Annual Resale Certificate for each active location that is reported under the consolidated sales tax registration number (80 code number).

(d) For dealers who report sales tax using a county-control number, the Annual Resale Certificate will only be issued to the active reporting number(s) within each county. Dealers who report using a county-control number must use the Annual Resale Certificate issued to the active reporting number(s) to make purchases for resale, except dealers who file returns under a consolidated sales and use tax registration number (80 code). Sales tax numbers issued to the individual locations within a county are inactive, and will not be issued an Annual Resale Certificate.

(e) Wholesalers and certain other sales tax dealers who are currently on an inactive reporting status will need to contact the Department at 1(800)352-3671 (Florida only) or (850)488-6800 (outside Florida) to have their sales tax registration number activated in order to obtain the Annual Resale Certificate and make exempt purchases for resale. By activating the sales tax registration number, the dealer will then be required to file a sales tax return during each applicable reporting period, as provided in s. 212.11(1), F.S.

(f) Purchasers who are holders of a Direct Pay Permit, New and Expanding Business Permit, or other permits or exemption certificates issued pursuant to Chapter 212, Florida Statutes, need not extend or provide copies of their Annual Resale Certificate to any vendor nor otherwise comply with the requirements of this rule when making purchases authorized under the Direct Pay Permit, New and Expanding Business Permit, or other exemption certificates or permits issued pursuant to Chapter 212, F.S.

(g) Purchasers of vessels and parts thereof used to transport persons or property in interstate or foreign commerce must complete the affidavit as required in Rule 12A-1.064(5), F.A.C.

(h) A person who has made a purchase or rental of tangible personal property that is intended for resale by complying with the provisions of this rule, but who later uses the tangible personal property in a manner inconsistent with the purposes described in paragraph (1)(b) of this rule, owes use tax as provided in s. 212.05(1)(b), F.S., on such property that is no longer held for resale, but that is used, consumed, distributed, or stored for use or consumption in this state.

(i) The resale exemption may only be claimed for purchases or rentals that are intended for resale, and it may not be used by a dealer to make all of his or her purchases exempt from tax. Although the selling dealer may rely upon an Annual Resale Certificate as a blanket certificate for an entire calendar year, a purchaser may choose to limit the scope of a copy of an Annual Resale Certificate submitted to a particular selling dealer by including language on the copy of the certificate that limits the applicability of the certificate to only certain dates or types of purchases.

(j) Any person who, for the purpose of evading tax, uses an Annual Resale Certificate or signs any statement in writing in which he or she claims the resale exemption from sales tax when he or she knows, at the time of purchase or rental, that the property or services being purchased or rented are for a purpose other than for resale is subject to the civil and criminal penalties provided in s. 212.085, F.S.

(k) The resale exemption shall also apply to the importation of tangible personal property into this state for resale by an active registered dealer. A dealer who imports tangible personal property into this state for resale must be an active registered dealer at the time the property is imported into this state in order for the resale exemption to be applicable. The determination whether a particular item of tangible personal property imported into this state is for resale is based on the same criteria described in paragraph (1)(b) of this rule.

(9) USE OF MULTI-STATE UNIFORM RE SALE CERTIFICATE. The Department will allow purchasers to use the Multistate Tax Commission's Uniform Sales and Use Tax Certificate – Multijurisdiction. However, the use of this uniform certificate must be in conjunction with the telephonic or electronic authorization number method described in paragraph (3)(b) or (c) of this rule.

Specific Authority 212.07(1)(b), 212.17(6), 212.18(2), 213.06 (1) FS. Law Implemented 95.091(3), 212.02(14), 212.05(1)(b)(i) 212.06(4)(b), 212.07(1)(b), 212.08(3)(5)(a), (6), (7)(c), (9), 212.085, 212.13(4)(5)(c), 212.17(1)(b)(6), 212.18(2)(3), 212.21(2), 213.053(10) FS., ss. 21, 22, 23, 24, Ch. 99-208, L.O.F. History-Revised 10-7-68, 1-7-70, 6-16-72, 9-26-77, Amended 7-20-82, 4-12-84, Formerly 12A-1.39, Amended 1-2-89, 9-14-93, 12-13-94, _____.

12A-1.097 Public Use Forms.

(1) No change.

Form Number Title Effective Date

(2) through (7) No change.

(8) DR-13 Sales and Use Tax Annual
Resale Certificate (r. 02/00) ____

(8) through (10) renumbered (9) through (11) No change.

~~(12)(11)*DR-14~~ Consumer's Certificate of
Exemption (r. ~~04/90~~) 08/92

(12) through (29) renumbered (13) through (30) No change.

Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.17(6), 212.18(2)(3) FS. History-New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, _____.

PUBLIC SERVICE COMMISSION

DOCKET NO. 000154-SU

RULE TITLE: RULE NO.:

Flows to be Used for Wastewater Treatment

Plan Used and Useful Calculations 25-30.432

PURPOSE AND EFFECT: To adopt a rule specifying the time period to be used in the equation for calculating the used and useful percentage of wastewater treatment plant.

SUBJECT AREA TO BE ADDRESSED: Flow data for calculating the used and useful percentage for wastewater treatment plant.

SPECIFIC AUTHORITY: 350.127(2), 367.121(1)(f) FS.

LAW IMPLEMENTED: 367.081(2) FS.

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

TIME AND DATE: 1:30 p.m., Tuesday, May 9, 2000

PLACE: Room 180, Betty Easley Conference Center, 4075 Esplanade Way, Tallahassee, FL 32399-0862

Any person requiring some accommodation at this workshop because of a physical impairment should call the Division of Records and Reporting, (850)413-6770, at least 48 hours prior to the hearing. Any person who is hearing or speech impaired should contact the Florida Public Service Commission by using the Florida Relay Service, which can be reached at 1(800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Christiana T. Moore, Division of Appeals, Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0862

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

25-30.432 Flows to be Used for Wastewater Treatment Plant Used and Useful Calculations.

The used and useful percentage of a wastewater treatment plant shall be calculated using a ratio of actual flows, plus the amount calculated pursuant to Rule 25-30.431 and minus excess infiltration and inflow, to the permitted plant capacity. The denominator shall be the plant capacity as stated on the permit issued by the Department of Environmental Protection

for the utility's treatment plant. The flows in the numerator shall be the flow data stated in the same unit of measurement as the denominator.

Specific Authority 350.167(2), 367.121(1)(f) FS. Law Implemented 367.081(2) FS. History—New

DEPARTMENT OF CORRECTIONS

RULE TITLE: Inmate Drivers
RULE NO.: 33-601.605

PURPOSE AND EFFECT: The purpose and effect of the proposed rule is to set forth guidelines for: the selection and utilization of inmates as drivers of work release vehicles; the renewal of licenses; the training of inmates in the commercial vehicle driving vocational program; and the driving restrictions of permanent party inmates and inmates at major institutions.

SUBJECT AREA TO BE ADDRESSED: Inmate drivers.

SPECIFIC AUTHORITY: 944.09, 945.091 FS.

LAW IMPLEMENTED: 20.315, 322.03, 322.04, 322.15, 944.09, 945.091 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE TIME, DATE, AND PLACE SHOWN BELOW:

TIME AND DATE: 9:00 a.m. April 27, 2000

PLACE: Law Library Conference Room, Room B-404, 2601 Blair Stone Road, Tallahassee, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Perri King Dale, 2601 Blair Stone Road, Tallahassee, Florida 32399-2500

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

33-601.605 Inmate Drivers.

(1) Definitions.

(a) Approving Authority, where used herein, refers to the Secretary of the Florida Department of Corrections or his or her designee, who will be the warden or assistant warden who has operational responsibility for a specific work release center.

(b) Commercial Motor Vehicle, where used herein, refers to any motor vehicle used on the streets and highways which has a gross vehicle weight rating (declared weight or actual weight) of 26,001 pounds or more, is designed to transport more than 15 persons including the driver, or is utilized to carry hazardous materials.

(c) Commercial Vehicle Driving Vocational Program – a vocational program designed to prepare inmates for employment as tractor trailer or truck drivers. Instruction will include 1000 miles of road driving under the supervision of a qualified commercial vehicle driver prior to completion of the program. Road driving activities will include experience on

two-lane, four lane, interstate and city streets and highways. Twenty percent or more of the experience will occur at night on both wet and dry roads.

(d) DMV, where used herein, refers to the Department of Highway Safety and Motor Vehicles.

(e) Work Release Center (WRC), where used herein, refers to a facility where a community based transition program for approved minimum custody inmates prior to release from custody is conducted.

(2) License Requirements for Inmate Drivers.

(a) Any inmate who operates a work release center vehicle must have a valid Florida Driver's License.

(b) No inmate will be authorized to operate a vehicle that qualifies as a commercial motor vehicle without a valid Florida Commercial Driver's License.

(3) Selection Criteria for WRC Inmate Drivers.

(a) The inmate must meet the criteria for the work release program and not have a current or prior conviction in any of the following categories:

1. Any degree of murder or attempted murder.

2. Homicide.

3. Manslaughter.

4. Driving under the influence.

5. Driving while licensed suspended or revoked.

6. Kidnapping.

7. False imprisonment.

8. Escape, or a disciplinary report for escape or attempted escape for which the inmate was found guilty, or

9. Vehicle theft.

(b) The inmate must have demonstrated stability, maturity and satisfactory institutional adjustment for a period of six months.

(c) The inmate must be in minimum custody and have proven his or her trustworthiness by performing in an outside minimum custody assignment ninety days prior to his or her selection.

(d) The inmate must hold a valid Florida Driver's License or be eligible for licensing.

(e) The inmate must have a favorable driving record which does not reflect any moving violations within the last three years prior to incarceration.

(4) The classification officer considering an inmate as a work release center driver shall review the inmate's driving history utilizing the Kirkman Data Center database. Questions or concerns regarding the Kirkman Data Center database are to be directed to the work release coordinator in the Bureau of Classification and Central Records.

(5) Prior to driving a department vehicle, a WRC inmate driver must be authorized in writing by the approving authority.

(6) Obtaining licenses for non-licensed inmate drivers.

(a) When an inmate who does not have a valid Florida Driver's License on file is assigned as a WRC inmate driver, the classification officer shall contact the nearest DMV Driver's License Office by telephone and arrange for the license examination.

(b) A correctional officer shall escort the inmate to DMV for the scheduled appointment and shall remain with the inmate while he or she completes the license examination.

(c) Routine fees for driver's examinations, licenses and renewals will be paid by the work release center where the inmate is assigned at the time the fee is incurred. Any additional costs to obtain a driver's license will be the financial responsibility of the inmate and will be paid directly to the DMV Driver's License Office.

(d) Once the license is obtained, the correctional officer shall return with the inmate to the work release center, secure the driver's license in the control room and provide the classification officer with any paperwork received from DMV for the inmate's file.

(7) Issuance of WRC Inmate Driver's Licenses. The correctional officer working in the control room shall issue the license and the keys to the inmate upon departure from the work release center, and shall ensure that the license and the keys are returned to the control room upon the inmate's return to the work release center at the end of his or her driving duty shift. The correctional officer in control room shall document on the control room log every time a driver's license and keys are given to and received from an inmate. For security reasons, both items will be stored in the control room when not in use.

(b) The Correctional Officer in the control room will make the appropriate documentation on the Control Room Log, DC6-207, every time a driver's license and keys are given to and received from an inmate. Form DC6-207 is hereby incorporated by reference. A copy of this form is available from the Forms Control Administrator, Office of the General Counsel, 2601 Blair Stone Road, Tallahassee, Florida 32399-2500. Requests for copies to be mailed must be accompanied by a self-addressed stamped envelope. The effective date of this form is _____.

(7) Supervision of WRC Inmate Drivers. A correctional officer sergeant at the work release center will be assigned to ensure the inmate driver fulfills the driving duties in the prescribed manner:

(a) The responsibilities of the assignment will be thoroughly explained to the inmate and the inmate will be required to sign the Inmate Driver Agreement Form, DC4-874A. Form DC4-874A is hereby incorporated by reference. A copy of this form is available from the Forms Control Administrator, Office of the General Counsel, 2601 Blair Stone Road, Tallahassee, Florida 32399-2500. Requests for copies to be mailed must be accompanied by a self-addressed stamped envelope. The effective date of this form is _____.

(b) The sergeant shall thoroughly familiarize the inmate with the route(s) he or she is to follow and shall accompany the inmate on his or her first run of the route. If, after one run, the correctional officer sergeant believes the inmate is not familiar enough with the route, the correctional officer sergeant shall continue to accompany the inmate on the route until the inmate is familiar enough with the route to drive it by himself.

(c) The inmate driver is restricted to authorized transportation duties only, shall not be permitted to drive for any non-department business duties, and shall not be required to drive a department vehicle for more than 12 hours per every 24-hour period. Under no circumstances will the inmate be permitted to operate a vehicle outside of the state.

(d) If any inmate is involved in an accident with a department vehicle, the shift supervisor at the work release center will notify the Florida Highway Patrol so that they can investigate the accident. If an inmate driver receives a traffic citation or is involved in an accident, the inmate's driving privileges will be immediately suspended pending a review by the approving authority. Reinstatement as an inmate driver will require written authorization by the approving authority.

(e) The sergeant at the work release center shall review each inmate's driver's license at least quarterly to ensure that the license is still valid and no traffic infractions (citations) have occurred since the inmate was authorized to drive. Should the license be invalid or any new traffic infractions (citations) discovered, notice shall be given to the approving authority who shall reassess the inmate's authorization to drive. The approving authority shall, in writing, advise the correctional officer major or classification officer at the work release center whether the inmate is to remain an inmate driver.

(f) A department vehicle will be assigned to only one inmate at a time. The vehicle will be searched and inspected at the beginning and conclusion of the assigned inmate's driving duty shift and at each intermittent stop at the work release center for contraband and any excess mileage driven by the inmate. The correctional officer searching the vehicle shall document the search on the control room log, Form DC6-207. Any contraband or mileage infractions will be handled through the disciplinary process.

(g) Each time an inmate driver returns to the work release center a correctional officer shall conduct a physical search of the inmate for the detection of contraband and shall document the search on the control room log. An inmate found with contraband will have his or her driving privileges immediately suspended pending review by the approving authority and shall be subject to the disciplinary process.

(8) Driving privileges and restrictions for inmates at major institutions.

(a) Inmates housed at major institutions will not be permitted to operate state vehicles other than farm equipment or other off-highway equipment which does not require a driver's license.

(b) Operation of a farm vehicle or other off-highway equipment must be approved in advance by the warden.

(c) Inmates shall be properly trained prior to using any of the above-listed equipment.

(d) Inmates shall not be authorized to operate farm equipment or other off-highway equipment off institution grounds.

(e) The inmate will only be permitted to have custody of the equipment keys when he or she is operating the machinery and must return the keys to the correctional officer for safe storage upon completion of the job assignment. Under no circumstances will equipment keys be left in the vehicle when not in use or when the vehicle is unattended.

(9) Commercial Vehicle Driving Vocational Program.

(a) In order to qualify for the Commercial Vehicle Driving Vocational Program designed to prepare an inmate for employment as a tractor trailer or truck driver, an inmate must exhibit a safe driving record, be at least 21 years of age, comply with State and Federal licensing requirements, and be otherwise eligible pursuant to paragraph (3) of this rule.

(b) An inmate who does not have a valid Florida Driver's License on file shall be permitted to obtain his driver's license in order to participate in the Commercial Vehicle Driving Vocational Program. The license will be obtained as described in paragraph (6) of this rule. The inmate will be required to purchase the license and Commercial Driver's License (CDL) at his own expense and pay such fees to the DMV Driver's License Office.

(c) Under no circumstances will an inmate be permitted to operate the tractor trailer or truck outside of the state.

(d) An inmate will be authorized to retain his driver's license and CDL on his person only when necessary for that specific part of the program which requires driving. When not in use, the driver's license and the keys to the vehicle shall be returned to the instructor for safe storage. Under no circumstances will an inmate be permitted to complete the field training part of the program that occurs outside the parameters of an institution without proper supervision and the accompaniment of a skilled professional.

Specific Authority 944.09, 945.091 FS. Law Implemented 20.315, 322.03, 322.04, 322.15, 944.09, 945.091 FS. History—New

AGENCY FOR HEALTH CARE ADMINISTRATION

Cost Management and Control

RULE TITLE:

Bone Marrow Transplantation

RULE NO.:

59B-12.001

PURPOSE AND EFFECT: The Agency proposes an amendment relating to bone marrow transplantation procedures. The proposed revisions would reflect recommendations of the bone marrow transplant panel based on review of current research finding, as required by section 627.4236 (3)(e), Florida Statutes.

SUBJECT AREA TO BE ADDRESSED: Bone marrow transplant procedures that are accepted within the appropriate oncological specialty and are not experimental for the purposes of section 627.4236, Florida Statutes.

SPECIFIC AUTHORITY: 627.4236 FS.

LAW IMPLEMENTED: 627.4236 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE TIME, DATE AND PLACE SHOWN BELOW:

TIME AND DATE: 2:00 p.m., April 25, 2000

PLACE: Agency for Health Care Administration, Building 3, Conference Room A, 2727 Mahan Drive, Tallahassee, Florida 32308

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Robbie Roberts, Office of Health Policy, Agency for Health Care Administration, 2727 Mahan Drive Building 3, Tallahassee, Florida 32308, (850)487-7023

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

59B-12.001 Bone Marrow Transplantation.

(1) Upon the recommendation of the Bone Marrow Transplant Panel ~~and in accordance with its final report to the Secretary, dated 2/9/95,~~ each of the following procedures is considered accepted within the appropriate oncological specialty and not experimental for the purposes of Section 627.4236, F.S. Bone marrow transplant refers collectively to hematopoietic stem cell transplantation using stem cells that are collected from peripheral blood and cord blood as well as bone marrow. As used in this rule, the term "appropriate oncological specialty" means that where a particular kind of tumor or disease is usually treated by a subspecialty group within the general discipline of oncology, those who practice within that subspecialty have had specific input into the decision making process:

(a) Autologous bone marrow transplant for acute myelogenous leukemia (stem cells collected in remission) ~~Bone Marrow Transplant for Acute Myelogenous Leukemia;~~

(b) Allogeneic bone marrow transplant for acute myelogenous leukemia (family-related donor with 5/6 or 6/6 match) ~~Bone Marrow Transplant for Acute Myelogenous Leukemia;~~

(c) Autologous bone marrow transplant for acute lymphoblastic leukemia (stem cells collected in remission); ~~Allogeneic Bone Marrow Transplant for Acute Lymphoblastic Leukemia;~~

(d) Allogeneic bone marrow transplant for acute lymphoblastic leukemia (family-related donor with 5/6 or 6/6 match) ~~Bone Marrow Transplant for Chronic Myelogenous Leukemia;~~

(e) Allogeneic bone marrow transplant for chronic, myelogenous leukemia (family-related donor with 5/6 or 6/6 match); Autologous Bone Marrow Transplant for Chronic Myelogenous Leukemia, first chronic phase;

(f) Autologous bone marrow transplant for Hodgkin's disease Bone Marrow Transplant for Hodgkin's Disease;

(g) Autologous bone marrow transplant for Non-Hodgkin's lymphoma, except low grade (small lymphocytic, follicular small-cleaved cell, follicular mixed cell types) Bone Marrow Transplant for Non-Hodgkin's Lymphoma;

(h) Allogeneic bone marrow transplant for Non-Hodgkin's lymphoma, except low grade (small lymphocytic, follicular small-cleaved cell, follicular mixed cell types) (family-related donor with 5/6 or 6/6 match); Autologous Bone Marrow Transplant for Neuroblastoma, (pediatric);

(i) Autologous bone marrow transplant for Ewing's sarcoma, chemotherapy sensitive after first relapse Bone Marrow Transplant for Rhabdomyosarcoma, pediatric, after failure of first therapy;

(j) Autologous bone marrow transplant for Neuroblastoma Bone Marrow Transplant for undifferentiated sarcoma, pediatric, after failure of first therapy;

(k) Autologous bone marrow transplant for breast carcinoma, stage Bone Marrow Transplant for Breast Cancer, Stage II (8 or more nodes positive);

(l) Autologous bone marrow transplant for breast carcinoma, stage IIIa and IIIb Bone Marrow Transplant for Germ Cell Tumor, Stage IV (metastatic) as part of second therapy;

(m) Autologous bone marrow transplant for germ cell tumor, after failure of first therapy but not progressing on salvage therapy Bone Marrow Transplant for Acute Lymphoblastic Leukemia, High Risk, in Remission, Adults;

(n) Autologous bone marrow transplant for multiple myeloma Bone Marrow Transplant for Acute Lymphoblastic Leukemia, High Risk, in Remission, Pediatric;

(o) Allogeneic bone marrow transplant for myelodysplastic syndrome (family-related donor with 5/6 or 6/6 match) Bone Marrow Transplant for Hodgkin's Disease, Responsive;

(p) Autologous bone marrow transplant for PNET (including medulloblastoma and pinealoblastoma), chemotherapy sensitive after first relapse; Allogeneic Bone Marrow Transplant for Non-Hodgkin's Lymphoma, Responsive;

(q) Autologous bone marrow for medulloblastoma and other PNET tumors, metastatic, at diagnosis, Allogeneic Bone Marrow Transplant Plasma Cell Dyscrasia, Responsive (includes myeloma & Waldenstrom's);

(r) Autologous Bone Marrow Transplant for Wilm's Tumor, Pediatric, at relapse, after appropriate conventional therapy has failed;

(2) Each of the following procedures is considered accepted within the appropriate oncological specialty and not experimental for the purposes of Section 627.4236, F.S., provided that the bone marrow transplantation procedure is performed in the context of a well-designed and conducted Phase II or Phase III clinical treatment trial as described in paragraph (3).

(a) Autologous bone marrow transplant for Non-Hodgkin's lymphoma, low grade (small lymphocytic, follicular small-cleaved cell, follicular mixed cell types) Bone Marrow Transplant for Breast Cancer, Stage IV;

(b) Allogeneic bone marrow transplant for Non-Hodgkin's lymphoma, low grade (small lymphocytic, follicular small-cleaved cell, follicular mixed cell types) (family-related donor with 5/6 or 6/6 match); Autologous Bone Marrow Transplant for Breast Cancer, Stage III;

(c) Autologous bone marrow transplant for chronic, myelogenous leukemia Bone Marrow Transplant for Breast Cancer, Inflammatory;

(d) Autologous bone marrow transplant for chronic lymphoblastic leukemia Bone Marrow Transplant for Epithelial Ovarian Cancer, Stage III and Stage IV, consolidation of first response;

(e) Allogeneic bone marrow transplant for chronic lymphoblastic leukemia (family-related donor with 5/6 or 6/6 match); Autologous Bone Marrow Transplant for Epithelial Ovarian Cancer, Stage III and Stage IV, chemoresponsive relapse;

(f) Allogeneic bone marrow transplant for Hodgkin's disease (family-related donor with 5/6 or 6/6 match); Autologous Bone Marrow Transplant for Plasma Cell Dyscrasia, Responsive, Stage II and Stage III;

(g) Autologous bone marrow transplant for plasma cell dyscrasias other than multiple myeloma (e.g. Waldenstrom's, amyloid) Bone Marrow Transplant for High Grade Astrocytoma and Glioblastoma Multiforme, as part of 1st Therapy, Pediatric (21 years or less);

(h) Allogeneic bone marrow transplant for multiple myeloma and other plasma cell dyscrasias (e.g. Waldenstrom's, amyloid) (family-related donor with 5/6 or 6/6 match); Autologous Bone Marrow Transplant for Medulloblastoma, first recurrence, Pediatric (21 years or less);

(i) Autologous bone marrow transplant for breast carcinoma, stage II, with four to seven nodes positive Bone Marrow Transplant for Ewing's Sarcoma, localized, pelvic or non-pelvic greater than 8 cm in diameter at diagnosis, Pediatric (21 years or less);

(j) Autologous bone marrow transplant for breast carcinoma, stage IV, except progressive (25 percent or greater increase in the size of measurable disease) despite therapy; Bone Marrow Transplant for Small Cell Lung Cancer, Limited Extent, Responsive (complete or near complete response [more than 90% responsive]).

(k) Autologous bone marrow transplant for high-grade astrocytoma, glioblastoma multiforme, pediatric;

(l) Autologous bone marrow transplant for Ewing's sarcoma, localized, greater than eight cm or metastatic at presentation;

(m) Autologous bone marrow transplant for small-cell lung cancer, limited extent, in complete response;

(n) Autologous bone marrow transplant for ovarian carcinoma (epithelial), stage III and IV, chemosensitive relapse and consolidation of first response;

(o) Autologous bone marrow transplant for soft tissue sarcoma (other than rhabdomyosarcoma), pediatric, after failure of first therapy;

(p) Autologous bone marrow transplant for Wilms' tumor, at relapse;

(q) Autologous bone marrow transplant for germ cell tumor, high risk, at diagnosis;

(r) Alternate donor allogeneic bone marrow transplant for any of the indications in subsections (1) and (2) (unrelated donor, cord blood donor, or family-related donor other than 5/6 or 6/6 match).

(3) A well-designed and conducted clinical treatment trial is one which includes an IRB-approved written protocol. At a minimum, such protocol shall have specific criteria for evaluating the effect of treatment with defined endpoints that are precise, meaningful, and reliable and which allow valid conclusions to be drawn about therapeutic efficacy and safety. Protocols should include an adequate statistical section describing the method of randomization and stratification, if any, expected outcome parameters relating to response rates, time to progression, survival times and other relevant information. Such clinical treatment trials shall be consistent with protocols reviewed and approved by the National Cancer Institute for scientific merit.

(4) It should be noted that there are non-malignant (not oncological) diseases that are genetic disorders, or that result in bone marrow failure or lead to immunodeficiency syndromes for which bone marrow transplantation may be appropriate. While these non-malignant diseases are not described in the preceding lists, there are generally accepted and appropriate indications for bone marrow transplantation in these cases. In addition, there are malignant diseases that are uncommon in their occurrence that also are not detailed in the above lists for which the appropriateness of bone marrow transplantation may be determined on a case by case basis.

Specific Authority 627.4236 FS. Law Implemented 627.4236 FS. History—New 11-9-95, Formerly 10D-127.001, Amended.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Landscape Architecture

RULE TITLE: RULE NO.:

Grade Review Procedure 61G10-12.018

PURPOSE AND EFFECT: The Board proposes to promulgate a new rule entitled "Grade Review Procedure".

SUBJECT AREA TO BE ADDRESSED: Grade Review Procedure.

SPECIFIC AUTHORITY: 455.217(2) FS.

LAW IMPLEMENTED: 455.217(2) 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 WEEKLY.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Dee O'Connor, Executive Director, Board of Landscape Architecture, 1940 North Monroe Street, Tallahassee, Florida 32399-0750

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

DEPARTMENT OF HEALTH

Board of Occupational Therapy

RULE TITLE: RULE NO.:

Temporary Permit to Practice as an Occupational Therapy Assistant 64B11-3.003

PURPOSE AND EFFECT: The Board proposes to discuss this rule to determine if changes are necessary.

SUBJECT AREA TO BE ADDRESSED: Temporary Permit to Practice Occupational Therapy.

SPECIFIC AUTHORITY: 468.204 FS.

LAW IMPLEMENTED: 468.209(3)(4) FS.

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

TIME AND DATE: 9:00 a.m., April 10, 2000

PLACE: Holiday Inn Select (Formerly the Clarion Hotel), 316 W. Tennessee Street, Tallahassee, Florida 32301

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Kaye Howerton, Executive Director, Occupational Therapy Board, 2020 S. E. Capital Circle, BIN #C05, Tallahassee, Florida 32399-3299

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

FLORIDA HOUSING FINANCE CORPORATION

RULE TITLES:	RULE NOS.:
Definitions	67-21.002
Application and Selection Process for Loans	67-21.003
Selection Criteria and Guidelines for Selection of Developments	67-21.004
Determination of Method of Bond Sale	67-21.0045
Selection of Qualified Lending Institutions as Credit Underwriters, Originators or Servicers	67-21.005
Development Requirements	67-21.006
Fees	67-21.007
Terms and Conditions of Loans	67-21.008
Interest Rate on Mortgage Loans	67-21.009
Issuance of Revenue Bonds	67-21.010
No Discrimination	67-21.011
Advertisements	67-21.012
Private Placements of Multifamily Mortgage Revenue Bonds	67-21.013
Credit Underwriting Procedures	67-21.014
Use of Bonds with other Affordable Housing Finance Programs	67-21.015
Compliance Procedures	67-21.016
Transfer of Ownership	67-21.017
Refundings and Troubled Development Review	67-21.018
501(c)(3) Bonds for Multifamily Housing	67-21.019

PURPOSE AND EFFECT: The purpose of Rule Chapter 67-21, Florida Administrative Code (FAC.), is to establish the procedures by which the Florida Housing Finance Corporation shall administer the application process, determine loan amounts and issue multifamily mortgage revenue bonds for new construction or substantial rehabilitation of affordable rental units under the Multifamily Mortgage Revenue Bond Program.

SUBJECT AREA TO BE ADDRESSED: The Rule Development workshop will be held to receive comments and suggestions from interested persons relative to the development of the 2001 application and program requirements for the Multifamily Bond Program, as specified in Rule Chapter 67-21, FAC.

SPECIFIC AUTHORITY: 420.507, 420.508 FS.

LAW IMPLEMENTED: 420.502, 420.503, 420.507, 420.508, 420.509 FS.

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

TIME AND DATE: 2:00 p.m., April 27, 2000

PLACE: Florida Housing Finance Corporation, Sixth Floor Seltzer Room, 227 North Bronough Street, Tallahassee, FL 32301

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Bill Metler, Bond Manager, Florida Housing Finance Corporation, 227 North Bronough Street, Suite 5000, Tallahassee, FL 32301-1329

Any person requiring special accommodation at this workshop because of a disability or physical impairment should contact Bill Metler at the above address. If you are hearing or speech impaired, please use the Florida Dual Party Relay system which can be reached at 1(800)955-8771 (TDD).

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

FISH AND WILDLIFE CONSERVATION COMMISSION**Freshwater Fish and Wildlife**

RULE TITLE: Florida Wild Turkey Stamp Design Contest
RULE NO.: 68A-28.003
PURPOSE AND EFFECT: The purpose of this rule change is to delete the rule. The result should cause no adverse effect to the participants since the language contained in the rule will be provided in the packets mailed to the participants each year.
SUBJECT AREA TO BE ADDRESSED: Deletion of the existing rule.

SPECIFIC AUTHORITY: Art. IV, Sec. 9, Fla. Const.

LAW IMPLEMENTED: Art. IV, Sec. 9, Fla. Const.

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

TIME, DATES AND PLACE: May 24-26, 2000, Time and Place to be announced at a later date

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: The preliminary text of the proposed rule development will be available and can be obtained from James V. Antista, General Counsel, 620 South Meridian Street, Tallahassee, FL 32399-1600

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop is asked to advise the agency at least 5 calendar days before the workshop by contacting Andrena Knicely, (850)487-1764. If you are hearing or speech impaired, please contact the agency by calling (850)488-9542.

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

Section II Proposed Rules

DEPARTMENT OF INSURANCE**Division of Insurer Services**

RULE CHAPTER TITLE: Medical Incident Patient Compensation Program
RULE NOS.: 4J-3.001-.007
PURPOSE AND EFFECT: To repeal rule Chapter 4J-3 FAC., pursuant to section 120.536(2)(b), F.S. review and analysis.