

Section I

Notices of Development of Proposed Rules and Negotiated Rulemaking

DEPARTMENT OF LEGAL AFFAIRS

RULE TITLE: Rescheduling Specified Drug Products Containing Hydrocodone as Schedule III Substances
 RULE NO.: 2-40.005

PURPOSE AND EFFECT: In light of recent legislation pursuant to Section 2, Chapter 2000-320, Laws of Florida, scheduled to take effect on October 1, 2000, and pursuant to the authority set forth in Section 893.0355(2), Florida Statutes, the Department proposes the development of a rule to reschedule specified drug products containing Hydrocodone as Schedule III substances.

SUBJECT AREA TO BE ADDRESSED: The rescheduling of specified drug products containing hydrocodone.

SPECIFIC AUTHORITY: 893.0355(2) FS.

LAW IMPLEMENTED: 893.0355 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: 10:00 a.m., September 28, 2000

PLACE: Cabinet Meeting Room, The Capitol, Tallahassee, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Edwin A. Bayo, Assistant Attorney General, Department of Legal Affairs, PL-01, The Capitol, Tallahassee, Florida 32399-1050

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

2-40.005 Rescheduling Specified Drug Products Containing Hydrocodone as Schedule III Substances.

Pursuant to Sections 893.0355(2) and (4), Florida Statutes, the following drug products containing hydrocodone in combination with the specified additional substances, and in the specified limits are rescheduled as Schedule III substances:

(1) Not more than 300 milligrams of hydrocodone per 100 milliliters or not more than 15 milligrams per dosage unit, with a fourfold or greater quantity of an isoquinoline alkaloid of opium.

(2) Not more than 300 milligrams of hydrocodone per 100 milliliters or not more than 15 milligrams per dosage unit, with recognized therapeutic amounts of one or more active ingredients which are not controlled substances.

Specific Authority 893.0355(2) FS. Law Implemented 893.0355 FS. History—New

DEPARTMENT OF BANKING AND FINANCE

Division of Securities and Finance

RULE TITLE: Interest Rate Parity
 RULE NO.: 3D-85.300

PURPOSE AND EFFECT: The purpose of this rule is to clarify the procedure under which a licensee under Chapter 520, F.S., may utilize the interest rate parity provision of Section 687.12, F.S., to charge the interest rate provided by Chapter 516, F.S.

SUBJECT AREA TO BE ADDRESSED: Interest rate parity.

SPECIFIC AUTHORITY: 687.148(2) FS.

LAW IMPLEMENTED: 687.12 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: 10:00 a.m., September 25, 2000

PLACE: Room 547, Fletcher Building, 101 East Gaines Street, Tallahassee, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Bob Tedcastle, Financial Administrator, Division of Securities and Finance, Room 550, Fletcher Building, 101 East Gaines Street, Tallahassee, Florida 32399-0350, (850)410-9500

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

3D-85.300 Interest Rate Parity.

(1) For the purpose of using the interest rate parity provision in Section 687.12, F.S., extensions of credit made by licensees under Chapter 520, F.S., are deemed similar to consumer finance loans authorized by Chapter 516, F.S. Licensees under Chapter 520, F.S., are authorized to charge interest on their extensions of credit to any person, firm, or corporation, at the interest rates permitted by Chapter 516, F.S.

(2) Licensees under Chapter 520, F.S., who utilize the interest rates permitted by Chapter 516, F.S.:

(a) Shall be governed by the same amount, term, possible charges, rebate requirements, and restrictions that govern loans under Chapter 516, F.S., including Sections 516.02(2)(a)-(c), 516.02(3)-(4), 516.031, 516.035, 516.17, 516.19, 516.21, 516.31, and 516.36, F.S.

(b) Shall not be subject to the licenses, examinations, regulations, documents, procedures, and disclosures required by Chapter 516, F.S., including Sections 516.02(1), 516.03, 516.05, 516.07, 516.08, 516.12, and 516.15, F.S.

(c) Shall indicate on the instrument evidencing the extension of credit that the interest rate charged is authorized in Chapter 516, F.S.

(d) Shall not make any particular type of loan or extension of credit which they are not authorized to make by the laws under which they are licensed or organized.

Specific Authority 687.148(2) FS. Law Implemented 687.12 FS. History-New _____.

DEPARTMENT OF INSURANCE

RULE TITLE: Annual and Quarterly Reporting Requirements **RULE NO.:** 4-137.001
PURPOSE AND EFFECT: To adopt, by incorporation by reference, the year 2000 National Association of Insurance Commissioners (NAIC) Annual Statement Instructions Manuals. Also amends rule to add NAIC's new address.
SUBJECT AREA TO BE ADDRESSED: Any additional rule changes.
SPECIFIC AUTHORITY: 624.308(1) FS.

LAW IMPLEMENTED: 624.307(1), 624.424(1) 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: 9:30 a.m., September 27, 2000
PLACE: Room 142, Larson Building, 200 East Gaines Street, Tallahassee, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Kerry Krantz, Insurer Services, L & H Insurer Solvency, Department of Insurance, 200 East Gaines Street, Tallahassee, FL 32399-0333, phone number (850)922-3153, Ext. 5038.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this program, please advise the Department at least 5 calendar days before the program by contacting Yvonne White at (850)922-3110, Ext. 4214.

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

DEPARTMENT OF INSURANCE

RULE TITLE: Naic Financial Examiners Handbook Adopted **RULE NO.:** 4-138.001
PURPOSE AND EFFECT: To adopt, by incorporation by reference, the year 2000 National Association of Insurance Commissioners (NAIC) Financial Examiners Handbook 2000. Also amends rule to add NAIC's new address.
SUBJECT AREA TO BE ADDRESSED: Any additional rule changes.
SPECIFIC AUTHORITY: 624.308(1) FS.
LAW IMPLEMENTED: 624.307(1), 624.424(1) FS.

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DEPARTMENT OF INSURANCE

RULE TITLES: Filing for Review **RULE NOS.:** 4-150.019
Filing for Review 4-150.120

PURPOSE AND EFFECT: The proposed amendment changes the rules to read, "Only advertisements that are required by law to be filed will be routinely received and reviewed by the Department."

SUBJECT AREA TO BE ADDRESSED: Review of advertising of life and health insurance and life insurance and annuity contracts.

SPECIFIC AUTHORITY: 624.307(3), 624.308(1), 626.9611, 627.9407(1),(2) FS.

LAW IMPLEMENTED: 624.307(1), 626.9541(1)(a),(b), (e),(k),(l), 626.9641, 626.9641(1), 627.9407(1),(2) 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: 9:30 a.m., September 27, 2000
PLACE: Room 143, Larson Building, 200 East Gaines Street, Tallahassee, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Bill Pace, Bureau of Life and Health Forms and Rates, Division of Insurer Services, Department of Insurance, 200 East Gaines Street, Tallahassee, Florida 32399-0328, (850)413-5124

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this program, please advise the Department at least 5 calendar days before the program by contacting Yvonne White at (850)413-4214.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

4-150.019 Filing for Review.

(1) No change.

(2) Only advertisements that are required by law to be filed will be routinely received and reviewed by the Department.

Specific Authority 624.308(1), 626.9611, 627.9407(1),(2) FS. Law Implemented 624.307(1), 626.9541(1)(a),(b),(e),(k),(l), 626.9641, 627.9407(1),(2) FS. History--New 6-13-88, Amended 5-17-89, Formerly 4-6.0185, Amended 1-4-00.

4-150.120 Filing for Review.

Only advertisements that are required by law to be filed will be routinely received and reviewed by the Department.

Specific Authority 624.307(3), 624.308(1), 626.9611 FS. Law Implemented 624.307(1), 626.9541(1)(a),(b),(e),(k),(l), 626.9641(1) FS. History--New 6-12-88, Formerly 4-35.0171, Amended 5-27-96, 2-4-00.

DEPARTMENT OF INSURANCE

RULE TITLE: Insurer Experience Reporting – Excess Profits, Worker's Compensation Insurance
RULE NO.: 4-189.007

PURPOSE AND EFFECT: The purpose of the proposed action is to amend a reporting form utilized by Worker's Compensation insurers to report excess profits.

SUBJECT AREA TO BE ADDRESSED: Develop amended rule to incorporate changes to reporting form to be year 2000 flexible, correcting cross references and deleting obsolete provisions.

SPECIFIC AUTHORITY: 624.308(1), 627.215 FS.

LAW IMPLEMENTED: 624.307(1), 627.215 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: 10:00 a.m., Tuesday, October 3, 2000
PLACE: Room 116, Larson Building, 200 East Gaines Street, Tallahassee, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT OF THE REPORTING FORM, IS: Jim Watford, Actuary, Bureau of Property and Casualty Forms and Rates, Division of Insurer Services, Department of Insurance, 200 East Gaines Street, Tallahassee, Florida 32399-0326, (850)413-3146

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this program, please advise the Department at least 5 calendar days before the program by contacting Yvonne White at (850)413-4214.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

4-189.007 Insurer Experience Reporting – Excessive Profits, Workers' Compensation Insurance.

(1) through (5) No change.

(6) Form DI4-15, Workers' Compensation Excess Profits Reporting Form F, as amended, is hereby incorporated by reference and shall take effect on July 1, ~~2000~~ 1988 and may be obtained from the Bureau of Property & Casualty Forms and Rates, ~~Workers' Compensation~~ Department of Insurance, Larson Building 200 East Gaines Street, Tallahassee, Florida 32399-0330 ~~32304~~.

Specific Authority 624.308(1), 627.215 FS. Law Implemented 624.307(1), 627.215 FS. History--New 6-14-84, Amended 7-1-85, Formerly 4-59.061, Amended 6-1-88, Formerly 4-59.0061, Amended _____.

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Division of Standards

RULE CHAPTER TITLE: Permitting and Inspection Requirements for Amusement Devices and Attractions
RULE CHAPTER NO.: 5F-8

RULE TITLE: Fees
RULE NO.: 5F-8.012

PURPOSE AND EFFECT: Applicable law, Section 616.242(8), Florida Statutes, requires that the fees charged for inspection and permitting of amusement rides must cover the program costs that are not covered by general revenues appropriated by the legislature. The purpose of this rule revision is to implement a decrease of the fees charged for inspection and permitting of amusement rides because the legislature has appropriated general revenues covering part of the operating costs for operation of the program during FY 00-01.

SUBJECT AREA TO BE ADDRESSED: Rule 5F-8.012, Florida Administrative Code, the department rule establishing fees for inspecting and permitting amusement rides.

SPECIFIC AUTHORITY: 616.165, 616.242 FS.

LAW IMPLEMENTED: 616.242(8) FS.

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

TIME AND DATE: 10:00 a.m., Tuesday, September 26, 2000
PLACE: Division of Standards Conference Room, 131 Administration Building, 3125 Conner Boulevard, Tallahassee, Florida 32399-1650

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Isadore Rommes, Bureau Chief, Bureau of Fair Rides Inspection, 3125 Conner Boulevard, Suite N, Tallahassee, Florida 32399-1650, (850)488-9790

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

5F-8.012 Fees.

(1) The following fees are adopted:

- (a) Annual permit for any amusement ride: \$220.00 ~~240.00~~
- (b) Annual permit for any Bungy jump: \$500.00
- (c) Inspection fee for each inspection of a kiddie amusement ride: \$25.00 ~~31.00~~
- (d) Inspection fee for each inspection of non-kiddie amusement ride: \$50.00 ~~70.00~~
- (e) Inspection fee per go cart, in addition to the track inspection fee: \$5.00
- (f) Reinspection fee: \$300.00
- (g) Fee to replace a lost U.S. Amusement Identification (USAID) plate: \$100.00
- (h) Fee per amusement ride for late inspection request: \$100.00
- (i) Fee per amusement ride for failure to cancel inspection request: \$100.00
- (j) Fee per amusement ride for inspection on weekend or state holiday: \$25.00

Specific Authority 616.165, 616.242(7),(8),(13) FS. Law Implemented 616.242(8) FS. History—New 9-15-92, Amended 2-23-94, 5-27-96, 9-23-97, 2-14-99, 3-21-00,_____.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE TITLE: Admissions
 RULE NO.: 12A-1.005
 PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.005, F.A.C., is to: 1) incorporate the decision regarding assessments imposed upon members of private clubs that are used for capital expenditures rendered in *Department of Revenue v. John's Island Club*, 680 So. 2d 475 (Fla. 1st DCA 1996); 2) restructure the current rule to provide a more organized presentation of the guidelines regarding the admissions tax; 3) remove or conform obsolete provisions to current statutory provisions; and 4) incorporate the provisions of s. 2, Chapter 2000-345, L.O.F., effective July 1, 2000, through June 30, 2003.

The provisions of the proposed rule are restructured to provide a more organized presentation of the guidelines regarding the admissions tax. Provisions for collecting and remitting the tax to the Department are consolidated into one section of the rule. Guidelines for tax exempt and taxable admissions and participation fees are reorganized to provide for clarity.

Substantial changes to the proposed provisions regarding the taxability of dues and initiation fees, equity and nonequity memberships, capital contributions and assessments, refundable deposits, and users fees are included.

The proposed amendments provide that tax is to be collected on the sales price or actual value of the admissions as defined in s. 212.04(1)(b), F.S., amended by s. 2, ch. 2000-345, L.O.F. Section 2, Chapter 2000-345, L.O.F., also amends s. 212.04(3), F.S., to provide that tax on admission to an event at a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility shall be collected at the time of payment for the admission, but the tax is not due to the Department until the first day of the month following the actual date of the event for which the admission is sold.

The proposed amendments: 1) clarify that admissions tax is due from the person initially collecting the tax, unless such person is an agent of the seller; 2) provide that any person who has custody of taxable proceeds can be held liable for any tax due on such proceeds; and 3) provide that refundable deposits for the purchase of season tickets, box seats, or other admission are not subject to tax as long as they do not entitle the payer to the right to be admitted to an event.

The proposed amendments incorporate the exemptions provided for certain agricultural fairs, certain semifinal or championship baseball and football games, entry fees for participation in fresh water fishing tournaments, and, under certain criteria, an exemption for events sponsored by a governmental entity, sports authority, or sports commission when held in a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility (created by s. 212.04(2)(a)2.c., F.S.). Current provisions regarding taxable admission and participation fees are reorganized and clarified.

The proposed amendments provide that taxable dues and user fees do not include: 1) charges for initiation into, or for joining, an organization that are paid by individuals to obtain an equitable ownership interest in the organization; 2) capital contributions or additional paid-in capital paid to an organization by individuals who have an equitable ownership interest in the organization; 3) capital assessments levied by an organization; and 4) additional charges paid by an equity member that are used solely for capital expenditures, for capital improvements, or for debt servicing such expenditures and improvements. The terms “equitable ownership interest,” “capital contributions or additional paid-in capital,” and “capital assessments” are defined. Examples of capital expenditures and improvements are provided.

These proposed amendments further provide guidelines regarding the sale of vacation packages by travel agents. A proposed definition of the term “vacation package” is provided. The amendments also clarify that components

provided free of charge as part of a vacation package are not considered "components" of such packages when determining the taxability of vacation packages.

The effect of these proposed amendments to Rule 12A-1.005, F.A.C., will be to provide current guidelines regarding the tax imposed on admissions.

SUBJECT AREA TO BE ADDRESSED: The subject of this workshop is to discuss the changes to, and the proposed guidelines provided in, these proposed amendments to Rule 12A-1.005, F.A.C., Admissions.

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

LAW IMPLEMENTED: 212.02(1), 212.04, 212.08(6),(7), 616.260 FS., s. 2, ch. 2000-345, L.O.F.

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

TIME AND DATE: 2:00 p.m., September 26, 2000

PLACE: Room 116, Larson Building, 200 E. Gaines 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 at (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 WORKSHOP IS: Charles Wallace, Senior Tax Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-4734

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

12A-1.005 Admissions.

(1)(a) Every person dealer is exercising a taxable privilege when such person who sells or receives anything of value by way of admissions, as defined in s. 212.02(1), F.S., except those admissions that which are specifically exempt. Such person is required to collect on each admission charge for 10 cents or more the amount of tax provided for by the applicable bracket provided in s. 212.12(9), F.S. Each admission is a single sale.

(b) It is required that either:

1. The person collecting the charge for an admission prominently display, at the box office or other place where the admission charge is collected, a sign or other easily read notice disclosing the price of the admission; or

2. The face of each ticket sold reflect the actual sales price of the admission.

(c)1. The tax shall be computed and collected by the seller on the sales price or actual value of the admission, as provided in s. 212.04(1)(b), F.S., and is due at the moment of the transaction, except when the tax is collected for admission to an event at a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility. Tax collected on such events is due to the Department on the first day of the month following the actual date of the event for which the admission is sold and becomes delinquent on the 21st day of that month. Therefore, tax collected on season and series tickets for events held in such facilities should be apportioned among each event in the season or series and remitted to the Department accordingly.

2. An agent who sells admissions on behalf of a principal may forward the tax funds to the principal to be remitted by the principal to the Department, but in such case both the principal and agent can be held liable for any failure to timely pay such tax funds to the Department. Additionally, any person that at any time has custody of the proceeds of taxable admissions can be held liable for any taxes on such proceeds that are not ultimately remitted to the Department.

3. When tickets or admissions are sold and not used but are instead returned to the seller, the seller shall credit or refund the sales tax to the purchaser. See Rule 12A-1.014, F.A.C., for the methods the seller is to use to obtain a credit or refund.

4. A refundable deposit that is paid to reserve the right to purchase season tickets, box seats, or other admissions, that is recorded on the books of the seller as a liability, and that does not entitle the payer to the right to be admitted to the event or events, is not subject to tax. If the refundable deposit is applied to the purchase of the season tickets, box seats, or other admissions, tax is due to the Department as provided in this paragraph.

(d) Operators of traveling shows, exhibitions, amusements, circuses, carnivals, rodeos, and similar traveling events shall, upon request of an agent of the Department of Revenue, produce a cash receipt or similar documentation evidencing payment to the State of admission taxes due on any or all previous engagements in Florida during their current tour and an itinerary of future engagements in this State during the current year. The operator must document any performance in Florida that is sponsored by a not-for-profit entity that qualifies under the provisions of s. 501(c)(3) of the United States Internal Revenue Code of 1986, as amended, for which the admission charges are exempt from tax.

(2) The term "admissions" means and includes the net sum of money after deduction of any federal taxes for admitting a person or vehicle or persons to any place of amusement, sport, or recreation or for the privilege of entering or staying in any place of amusement, sport, or recreation, including but not limited to, theaters, mini theaters, outdoor theaters, shows,

exhibitions, games, races, or any place where a charge is made by way of sale of tickets, gate charges, seat charges, box charges, season pass charges, cover charges, greens fees, participation fees, entrance fees, or other fees or receipt of anything of value measured on an admission or entrance or length of stay or seat box accommodations in any place where there is any exhibition, amusement, sport, or recreation and all dues and fees paid to private clubs and membership clubs providing recreational or physical fitness facilities, including but not limited to golf, tennis, swimming, yachting, boating, athletic, exercise, and fitness facilities.

(2)(3) EXEMPT ADMISSIONS. The following admissions are exempt from the tax imposed under s. 212.04, F.S.:

(a) Admissions by free pass are exempt. If a service charge or donation in excess of 9 cents is required for the issuance of a free admissions pass, such charge or donation is taxable.

(a)(b) Admissions to athletic or other events held by schools, as provided in s. 212.04(2)(a)1., F.S., are exempt.

(b)(e) Admissions are exempt for students who are required to participate in a sport or recreation, provided the program or activity is sponsored by and under the jurisdiction of the educational institution and attendance is as a participant and not as a spectator are exempt. The institution will issue a certificate for the student to present to the person charging the admission in order to provide for this exemption.

(c)(d) Admissions to county, state, and regional agricultural fairs are exempt, as provided in ss. 212.08(7)(j) and 616.260, F.S.

(d)(e) Admissions to the National Football League championship game, a Major League Baseball all-star game, any semifinal or championship game of a national collegiate tournament, or any postseason collegiate football game sanctioned by the National Collegiate Athletic Association, as provided in s. 212.04(2)(a)4. and 9., F.S., are exempt.

(f)1. From July 1, 1987, through June 30, 1994, no tax was levied on admissions to athletic or other events sponsored by governmental entities as described in s. 212.08(6), F.S. Effective July 1, 1994., admissions to such athletic or other events sponsored by governmental entities are taxable.

2. For purposes of this paragraph, an "athletic or other event" is defined as follows:

a. An "athletic event" is an important or remarkable occurrence of limited duration engaged in by one or more humans that involves some movement of the human body; gives enjoyment or recreation; requires physical strength, skill, speed, dexterity, or training; and normally includes competition among participants.

I. Example: Greens fees charged by a governmental entity for routine use of its golf course are taxable. However, the charge for the greens fees during participation in a golf tournament sponsored by a governmental entity was exempt from July 1, 1987, through June 30, 1994, since the tournament

was an "athletic event". Effective July 1, 1994, the charge made by a governmental entity for greens fees to participate in a golf tournament is taxable.

II. Example: Greens fees charged by a governmental entity for use of its golf course in a golf tournament sponsored by a for profit private organization or business have been and continue to be taxable as admissions.

b. An "other event" is an important or remarkable occurrence of limited duration. The term "other events" does not refer to routine events sponsored by governmental entities.

I. Example: A municipally owned civic center does not normally sponsor events held at the center. It leases the center to other organizations who sponsor the events. On five occasions over the last seven years the center did sponsor live musical presentations which ran for two weeks each. From July 1, 1987, through June 30, 1994, such presentations were considered to be an "other event" and were exempt. Effective July 1, 1994, admissions to such events are taxable.

II. Example: A municipally owned civic center routinely sponsors various types of events held at the civic center. Since the civic center routinely sponsors events, admissions to such events have been and continue to be taxable.

(e)3. Participation fees or sponsorship fees to athletic or recreational structured programs imposed by governmental entities as described in s. 212.08(6), F.S., when such governmental entities sponsor, administer, plan, supervise, direct, and control such athletic or recreational programs are exempt. An organization qualified under s. 501(c)(3) of the United States Internal Revenue Code of 1986, as amended, may work in conjunction with the governmental entity to sponsor, administer, plan, supervise, direct, and control the athletic or recreational structured program without affecting the exemption.

1.a. Example: A city or county park and recreation department sponsors, administers, plans, supervises, directs, and controls its adult softball, little league, and other team recreation programs. The park and recreation department charges \$100.00 for each team participating, or it may charge \$10.00 per person for each person to participate. At the end of league play, a tournament is held to determine the championship. The participation fees charged for league and tournament play are exempt from tax as an athletic structured program.

2.b. Example: A city operates a swimming pool. It charges an admission price of \$2.00 for each adult and \$1.00 for each child to enter the pool. The admission charges are taxable since this is not a structured athletic or recreational program.

3.e. Example: A city or county park and recreation department sponsors, administers, plans, supervises, directs, and controls pottery and ceramics classes. The park and recreation department charges each person \$20.00 to participate. The participation charges are exempt as a recreational structured program.

4.d. Example: A not-for-profit organization that is not qualified under s. 501(c)(3) of the United States Internal Revenue Code of 1986, as amended, sponsors a softball tournament and charges each team \$250 to participate. The organization rents the softball field from the city. The \$250 participation fee is subject to tax. If the organization is not registered to collect and remit sales tax, the organization must contact the local taxpayer service center to obtain a special events sales tax remittance number. The rental of the ball field by the city to the organization is taxable, unless the not-for-profit organization holds a Consumer's Certificate of Exemption and issues a copy of its extends an exemption certificate to the city.

(f)(g) Dues, membership fees, and admission charges imposed by not-for-profit sponsoring organizations ~~or community or recreational facilities~~ are exempt. To receive this exemption, the organization making any such charges must qualify as a not-for-profit entity under the provisions of s. 501(c)(3) of the United States Internal Revenue Code of 1986, as amended. For purposes of this exemption, sponsorship of an event or program will be determined by the following criteria:

(h) ~~For the purposes of this rule, sponsorship of an event or program is determined by using the following criteria:~~

1. Active participation by the entity in the planning and conduct of the event or program;
2. Assumption by it of responsibility for the safety and success of the event or program, such that it will be subject to a suit for damages for alleged negligence in its conduct;
3. Entitlement by it to the gross proceeds from the event or program and to the net proceeds after payment of its costs; and
4. Responsibility by it for payment of costs of the event or program and for bearing any net loss if the costs exceed gross proceeds.

(g) Admission charges to an event held in a convention hall, exhibition hall, auditorium, stadium, theater, arena, civic center, performing arts center, or publicly owned recreational facility are exempt when:

1. The event is sponsored by a sports authority or commission, exempt from federal income tax under the provisions of s. 501(c)(3) of the Internal Revenue Code, as amended, that is contracted with a county or municipal government for the purpose of promoting and attracting sports-tourism events to the community or is sponsored by a governmental entity;
2. 100 percent of the funds at risk belong to the sponsoring entity;
3. 100 percent of the risk of success or failure lies with the sponsoring entity; and
4. The talent for the event is not derived exclusively from students or faculty.

(i) ~~The charge made by an owner or operator for chartering any boat or vessel, with a crew furnished, solely for the purpose of fishing is exempt. However, see paragraph (4)(o) of~~

~~this rule for the taxable status of admissions for fishing trips aboard boats and vessels not considered to be charter trips. See also Rule 12A-1.071, F.A.C.~~

(h) Entry fees for participation in fresh water fishing tournaments, as provided in s. 212.04(2)(a)7., F.S., are exempt.

(i) Participation or entry fees charged to participants in a game, race, or other sport or recreational event when spectators are charged a taxable admission to such event, as provided in s. 212.04(2)(a)8., F.S., are exempt.

(j) Admissions charged by physical fitness facilities owned or operated by any hospital licensed under Chapter 395, as provided in s. 212.02(1), F.S., are exempt.

(k) Admissions to live theater, live opera, or live ballet productions, ~~as to the extent~~ provided in s. 212.04(2)(a)6., F.S., are exempt. The application required in s. 212.04(2)(a)6., F.S., should be addressed In order to receive this exemption, the organization must make written request prior to March 1 of each year for a certificate of exemption to:

Department of Revenue

Central Registration

P. O. Box 6480 2096

Tallahassee, Florida 32314-6480 32316-2096

~~Upon receipt and approval of the application, the department will issue a certificate of exemption to the organization and advise the organization of its pro rata share of the exemption.~~

(3)(4) TAXABLE ADMISSIONS AND PARTICIPATION FEES, ETC. The following paragraphs contain examples of admission charges that are subject to tax, unless such admissions are specifically exempt under the provisions of s. 212.04(2), F.S. This list is not intended to be an exhaustive list.

(a) Admissions ~~Every person receiving anything of value by way of an admission charge of 10 cents or more to any place of amusement, sport, or recreation are subject to tax, shall collect on each admission the amount of tax provided for by the applicable tax bracket shown in s. 212.12, F.S. All charges of 10 cents or more made at carnivals, fairs, amusement parks, and similar locations for rides on merry-go-rounds, roller coasters, ferris wheels, etc., are admissions and are taxable, except as provided in paragraph (3)(g) of this rule. For the purpose of collecting this tax, each admission shall be deemed a single sale.~~

(b) Every person operating a place of amusement where a taxable admission is charged must:

1. Prominently display, at the box office or other place where the admission charge is made, a sign or other easily read notice disclosing the price of the admission; or
2. Reflect on the face of each ticket the actual sales price of the admission.

(c) ~~The tax shall be computed and collected on the basis of the actual price of such admission charged by the dealer.~~

~~(d) Tax is due at the time of the sale of the admission regardless of when the event is held and is to be collected on the full amount charged for the admission whether the sale is a cash sale, credit sale, installment sale, or a sale made on any kind of deferred payment plan. The dealer collecting the tax on the sale of an admission is required to remit the tax to the Department in the same manner as sales tax on the sale of tangible personal property, as provided in Rule 12A-1.056, F.A.C. When tickets or admissions are sold and not used but are returned to the seller, the seller shall credit or refund the sales tax to the purchaser. See Rule 12A-1.014, F.A.C., for the methods the seller is to use to obtain a credit or refund.~~

~~(e) Operators of traveling shows, exhibitions, amusements, circuses, carnivals, rodeos, and the like shall, upon request of an agent of the Department of Revenue, produce a cash receipt or other acceptable proof of payment to the State of admission taxes due on any or all previous engagements in Florida during their current tour and shall also furnish an itinerary of future engagements in this State during the current year. Any performance in Florida for which the operator claims exemption on admission charges must be supported by proof that such performance was or is sponsored by a not-for-profit organization exempt under paragraph (3)(g) of this rule and that the admissions were sold by the sponsoring organization.~~

~~(b)(f) Admissions to places of amusement, operated under the supervision of the State Racing Commission and any admissions to such place for events not under the supervision of the State Racing Commission, are subject to tax taxable. The tax imposed under Section 550.09, F.S., by the State Racing Commission on admissions and the federal tax are excluded from the taxable base if separately stated.~~

~~(c)(g) Admissions All admissions to attractions, shows, carnivals, exhibitions, and to fairgrounds that do not qualify for exemption under the provisions of ss. 212.08(7)(jj) and 616.260, F.S., are subject to tax taxable, except as provided in paragraphs (d), (f), and (g) of subsection (3) of this rule. Fairgrounds shall be deemed to mean any area for which a charge is made to view exhibits or entries. The admissions to rides, attractions, shows, and the like, for which a separate charge is made, are taxable, except as provided in paragraph (3)(g) of this rule.~~

~~(d) Charges to attend consumer trade shows and exhibitions are subject to tax.~~

~~(e) Charges made at carnivals, fairs, amusement parks, and similar locations for rides, such as on merry-go-rounds, roller coasters, ferris wheels, and similar rides, are admissions subject to tax.~~

~~(f) Charges for live pony rides are admissions subject to tax.~~

~~(g)(h) Charges made for the privilege of bowling, golfing, swimming, using trampolines, fishing, and for playing billiards, ping pong, tennis, squash, badminton, slot racing,~~

go-kart racing, and similar sports are admissions subject to tax taxable, except as provided in paragraphs (3)(g) and (i) of this rule. The charge for the privilege of participating in go-cart races or for the use of the equipment is taxable, except as provided in paragraph (3)(g) of this rule.

(h)(i) Admissions to theaters, mini-theaters, outdoor theaters, and shows are subject to tax taxable.

(i)(j) Charges made for participation in saltwater fishing tournaments are subject to tax taxable, except as provided in paragraph (3)(g) of this rule.

(j)(k) Charges made for the privilege of entering or engaging in any kind of activity for which a taxable admission charge is made to spectators are exempt. When no admission charge is made to spectators are subject to tax. When spectators are charged a taxable admission to a game, race, or other sport or recreational event, the, such participation or entrance fees are exempt taxable, except as provided in paragraph (3)(g) of this rule. The purchase of taxable items used by the sponsoring entity are subject to tax, even though receipts from charges for the participation or entrance fees are used to make such purchases. The purchase of taxable gifts, trophies, and promotional items used by an entity sponsoring an event is subject to tax, notwithstanding that these items may be purchased with receipts from charges for participation or entrance fees, unless such purchases are made by a sponsoring organization issuing a valid consumer's certificate of exemption.

1. EXAMPLE: A private golf club hosts a local tournament and charges \$100.00 entry fee from all participants with no admission charge made to spectators. The entry fee covers the greens fees, cart rental, and a meal for each participant, with the excess being used to purchase gifts, gift certificates, and trophies to be given to the winners. The entry fee is subject to tax, even if the charge for each item is separately itemized taxable, as are also gifts, trophies, and other promotional items purchased by the club. If, instead of a single entry fee covering the greens fees, cart rentals, and meals, there is a separate charge made for each, such charges are also taxable. The purchase of gifts, trophies, and other promotional items by the club is subject to tax. If the club is donating a gift that it has in its inventory for sale, the club is required to accrue and remit the tax on the cost of the gift at the time it is removed from inventory. When the winning participants are given gift certificates to be used to purchase merchandise from the club, the club is deemed to be selling the merchandise, and it shall collect the tax from the gift certificate holders at the time the merchandise is sold.

2. EXAMPLE: A sponsoring golf association enrolls participants to participate in a tournament for a fee of \$100.00 with \$20.00 of the fee attributable to organizational services provided by the sponsor and \$80.00 attributable to the club's charges for an unlimited number of rounds and the use of a golf cart, with the excess being used to purchase gifts, gift

certificates, and trophies to be given to the winners. No tax is due on the \$100.00 fee paid by the participant to the sponsoring organization. The \$80.00 entry fee paid by the sponsoring organization to the club is taxable, even if the charge for each item is separately itemized. The purchase of gifts, trophies, and other promotional items by the club is subject to tax, as are gifts, trophies, food, beverages, and other promotional items purchased by the association from the club. If, instead of the entry fee covering the greens fees, cart rentals, and meal, there is a separate charge made for each, such charges are also taxable. When participants are given gift certificates to be redeemed for merchandise from the club's pro shop, the club is deemed to be selling the merchandise and shall collect tax from the gift certificate holders at the time the holder redeems the certificate for merchandise.

~~(4)~~ Charges made for the privilege of using trampolines or for live pony rides are taxable, except as provided in paragraph ~~(3)~~(g) of this rule.

~~(m)~~ The rental of bowling shoes, skates, golf clubs, bathing suits, and other sports and athletic equipment is taxable.

~~(n)~~ The price charged by golf driving ranges for balls and clubs is taxable.

~~(k)1.(e)~~ When the owner of a boat or vessel operated as a "head-boat" or "party boat" supplies the crew, which remains under the control and direction of the owner, and makes a charge measured on an admission or entrance or length of stay aboard the vessel for the privilege of participating in sightseeing, dinner cruises, sport, recreation, or similar activities including fishing, the charge is taxable as an admission.

2. The charge made by an owner or operator for chartering any boat or vessel, with a crew furnished, solely for the purpose of fishing is exempt.

1. Effective July 1, 1991, charges made by foreign registered vessels carrying passengers to international waters are exempt from the tax on admissions.

3.2. Charges Effective July 1, 1992, charges made by foreign registered vessels carrying passengers to international waters where passengers cannot disembark from the vessel at points other than the origination point (cruises to nowhere) are taxable. If the vessel docks, and passengers can disembark, the charge is considered to be for transportation and is exempt from tax.

~~(l)(p)~~ Charges measured on an admission or entrance or length of stay for rides on helicopters, sightseeing trolley cars, sightseeing buses or trains, or any sightseeing or amusement ride where the participant is normally returned to the origination point are taxable. This does not apply to charter or regularly scheduled aircraft, bus, taxi, trolley, or train travel where the passengers may disembark for shopping, dining, or other activities at points other than the origination point.

~~(m)(q)~~ Charges made for hot air balloon rides are taxable.

~~(4)(5)~~ DUES AND INITIATION FEES, EQUITY AND NONEQUITY MEMBERSHIPS, CAPITAL CONTRIBUTIONS AND ASSESSMENTS, REFUNDABLE AND NONREFUNDABLE DEPOSITS, AND USER FEES.

~~(a)4-~~ Dues and user fees paid to any organization, including athletic clubs, health spas, civic, fraternal, and religious clubs, and organizations ~~that which~~ provide physical fitness facilities or recreational facilities, such as golf courses, tennis courts, swimming pools, yachting, boating, athletic, exercise, and fitness facilities, are subject to tax taxable, except as provided in paragraphs ~~(3)~~(g) and ~~(j)~~ of this rule. Dues and user fees do not include:

a. Charges for initiation into, or for joining, an organization that are paid by persons to obtain an equitable ownership interest in the organization. The equitable ownership interest may be transferrable, with or without consideration, directly to another party or to the organization.

b. Additional charges paid by an equity member when joining an organization that are used by the organization solely for capital expenditures, capital improvements to the organization's facilities, or for debt servicing such expenditures and improvements by the organization. Examples of these types of payments and the use of such amounts include amounts expended for rebuilding and/or replacing the grass on greens or fairways; rebuilding and/or replacing bunkers; planting of additional trees; resurfacing and/or construction of tennis courts; resurfacing and/or construction of swimming pools; amounts expended for new furniture, fixtures and equipment; amounts expended for clubhouse renovations; amounts expended for kitchen equipment and utensils; amounts expended to improve the irrigation system; amounts expended to acquire assets to enable the club to comply with environmental laws; amounts expended for acquiring maintenance equipment; amounts expended for new golf carts; and amounts expended for the installation of equipment on golf carts. Repairs to, or maintenance of, existing capital assets that do not materially add to the value or appreciably prolong the useful life of a capital asset are not deemed to be capital expenditures or capital improvements by the organization.

c. Capital assessments levied by an organization against persons who are, or seek to become, members of the organization.

d. Capitable contributions or additional paid-in capital paid to an organization by individuals who have an equitable ownership interest in the organization.

2. Recurring or nonrecurring capital contributions or additional paid-in capital, or capital assessments, paid to an organization in a lump sum or by installments, are not subject to tax when such payments are:

a. Separately accounted for and not recorded in an operating revenue account by the organization.

b. Not paid for the right to use the organization's recreational, physical fitness, or other facilities or equipment without subsequent periodic payments;

c. Not used to effect a decrease in user fees or periodic membership dues; and

d. Not used to pay for the operating expenses of the organization.

~~2.a. Effective October 1, 1990, admissions, including dues and membership fees, paid to physical fitness facilities, athletic clubs, and health spas which do not offer other recreational facilities for participation sports, such as golf, tennis, swimming, yachting, boating, and similar activities are taxable. If a written contract for the admission to physical fitness facilities was entered into prior to July 7, 1990, the dues and membership fees shall be exempt from tax for the duration of the contract. The renewal of any such contract is fully taxable. For any written contract, or the renewal of any written contract, entered into on or after July 7, 1990, which provides for the admission to a physical fitness facility, the dues and membership fees which represent such admission for any period beginning on or after October 1, 1990, are taxable.~~

~~b. Example: A contract in the amount of \$1,200 (\$100 per month) is entered into beginning August 1, 1990, allowing the customer use of an organization's physical fitness facilities for the 12 month period of August 1, 1990, through July 31, 1991. The dues and membership fees representing admissions for the months of August and September 1990 (\$200) are not taxable. However, dues and membership fees representing admission charges for the months of October 1990 through July 1991 (\$1,000) are subject to sales tax, as well as any applicable discretionary sales surtax.~~

~~(b) For purposes of this rule: Through June 30, 1991, initiation or membership fees are not taxable as charges for admissions when paid exclusively for membership in the organization and when they do not entitle the payer to use the organization's recreational or physical fitness facilities or equipment without subsequent payments, such as dues or user fees.~~

1. The phrase, "equitable ownership interest," means an interest that entitles a person to receive from the organization evidence or indicia of such ownership, the right to vote on decisions of the organization that are subject to determination by the organization's members or owners, and the right to receive a proportionate share of the organization's assets upon its dissolution, unless all such net assets are distributable upon dissolution to an organization exempt from federal income taxation or to a qualifying common interest realty association. The ownership interest must be reflected by the issuance of stock, a membership certificate, or similar instrument evidencing an ownership interest in the organization.

2. The phrases, "capital contributions or additional paid-in capital" and "capital assessments," mean equity payments that by themselves do not entitle an individual to use the facilities

or equipment of an organization and that are intended as an investment to maintain or enhance members' and owners' interests in the organization.

~~(e) Through June 30, 1991, capital contributions or assessments to an organization by its members are not taxable as charges for admissions when they are in the nature of payments by the member of his or her share of capital costs, not charges for admissions to use the organization's recreational or physical fitness facilities or equipment, and when they are clearly shown as capital contributions on the organization's records. Contributions and assessments will be considered taxable when their payment results in a decrease in periodic dues or user fees required of the payer to use the organization's recreational or physical fitness facilities or equipment.~~

~~(c)(d)1. Fees Effective July 1, 1991, the following fees paid to private clubs or membership clubs as a condition precedent to, in conjunction with, or for the use of the club's recreational or physical fitness facilities are subject to tax. Examples of such fees are:~~

1. User fees paid by members or nonmembers to an organization that entitle the payor to use the organization's recreational or physical fitness facilities or equipment.

~~a. Initiation fees when paid to equity or nonequity private clubs and membership clubs, except see sub-subparagraphs 2.e. and d., below.~~

~~b. Any periodic assessments (additional paid in capital) required to be paid by members of an equity or non equity club for capital improvements or other operating costs, unless the periodic assessment meets the criteria of a refundable deposit as provided in sub-subparagraph 2.e. below.~~

~~2.e. Dining room minimum fees paid to equity or nonequity clubs to the extent that sales tax is not paid on the dining room charges.~~

~~3.d. Social membership fees when such payments are required of members who hold no equitable interest in, or ownership of, the club.~~

~~4.e. Periodic payments required to be paid by members or any payment required of a nonmember in order to use the club's facilities.~~

~~f. Nonrefundable deposits which represent advance payments for the right to use the club's facilities.~~

~~(d)2. Fees paid The following payments made to private clubs or membership clubs that do not entitle the payor to the use of the club's recreational or physical fitness facilities are not "fees" which are subject to tax on admissions. Examples of such fees are:~~

~~1.a. Charges to members or nonmembers to establish or maintain a handicap, ranking, or average.~~

~~2.b. Charges for professional instructions in any sport conducted at the club, so long as such charges are exclusively for the instructions and include the use of the facility only during the period of time the instructions are taking place. It is~~

not the intention of this rule to allow a club to exempt what is in effect a dues or membership fee by labeling calling such charges as instruction fees.

~~e. Purchase of equitable ownership in a corporation (stock or certificates of membership in nonprofit clubs organized under the provisions of Chapter 617, F.S., or stock in a for-profit club organized under the provisions of Chapter 607, F.S.);~~

~~3.d. Mandatory dues and fees paid to a condominium association, homeowners' association, or cooperative association when they are required to be paid as a condition of ownership or occupancy of real property and the club facilities are part of the common elements or common areas of the real property.~~

~~(e)e. Refundable deposits advanced to an organization when the organization is obligated to repay the deposit and the deposit is reflected as a liability in the organization's books and records are not subject to tax. The organization's obligation to repay refundable deposits must be evidenced by a promissory note, a bond, or other written documentation. At the time the deposit or any portion of it is not shown as a liability in the organization's books and records, such as a portion of the deposit being applied against a member's taxable obligation to the club, that portion is subject to tax.~~

~~f. User fees paid by those who are members or by those who are nonmembers of an organization are taxable as charges for admissions when they entitle the payer to use of the organization's recreational or physical fitness facilities or equipment.~~

~~(f)(e) Dues and fees paid by persons for membership in clubs that do not entitle the members to use recreational or physical fitness facilities are not subject to tax. Examples of such clubs are as sewing clubs, bowling clubs, square dancing clubs, bridge clubs, and gun clubs where the dues or fees entitle the payor to be a member of the club, but do not entitle the payor to use, which provide no recreational or physical fitness or other facilities for their members, are exempt. Any charge made by any such club for admission to any event conducted or sponsored by the club is taxable, except as provided in paragraphs (3)(g) and (j) of this rule.~~

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

~~(6)(7) SALES OF VACATION PACKAGES.~~

~~(a) A dealer owes tax on purchases of any taxable components of a vacation package which he or she sells. Such taxable components may include, but are not limited to, admissions, transient rentals, rental cars, and meals.~~

~~(b) No tax is due on the sale of a vacation package by a travel agent if the components are not separately itemized and if applicable tax has been paid on the initial purchase of the taxable components. For purposes of this subsection, a "vacation package" means a bundle consisting of two or more components, such as admissions, transient rentals, transportation, or meals. Coupon books, maps, or other~~

incidental items, that are provided free of charge as part of a vacation package are not considered "components" for purposes of this subsection.

~~(c) If a travel agent unless the selling dealer itemizes the taxable components and sells the taxable components for more than was paid for them. If the itemized components are sold for more than the dealer paid for them, he or she must register and collect and remit tax on the itemized taxable components, and may take a credit for taxes previously paid.~~

~~(d)(e) If the itemized components are sold for the same amount or less than was paid for each of them, the seller of the package shall not collect any additional tax, and shall not take credit for taxes previously paid.~~

~~(e)(d) If the actual price charged for the admission by the dealer to a travel agent, which is a member of the same controlled group of corporations as the dealer, is an amount less than the price charged to unrelated travel agents under normal industry practices, then the related travel agent will be required to itemize the components of the package to his customer, collect tax on the itemized taxable components, and may take a credit for taxes previously paid.~~

Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(1), ~~212.031~~, 212.04, 212.08(6),(7), ~~240.533(4)(c)~~, 616.260 FS., s. 2, ch. 2000-345, L.O.F. History-Revised 10-7-68, 1-7-70, 6-16-72, Amended 7-19-72, 12-11-74, 9-28-78, 7-3-79, 12-3-81, 7-20-82, Formerly 12A-1.05, Amended 1-2-89, 12-16-91, 10-17-94, 3-20-96, _____.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE TITLES:	RULE NOS.:
Monuments and Tombstones	12A-1.026
Funerals; Related Merchandise and Services	12A-1.035
Cemetery Organizations	12A-1.052

PURPOSE AND EFFECT: The purpose of the proposed repeal of Rule 12A-1.026, F.A.C., is to remove obsolete guidelines for the taxability of tombstones and mausoleums from this rule. Current guidelines for the sale of monuments will be provided in the proposed substantial rewording of Rule 12A-1.035, F.A.C., Funerals; Related Merchandise and Services.

The purpose of the proposed substantial rewording of Rule 12A-1.035, F.A.C., is to: 1) retitle the rule to Funerals; Related Merchandise and Services; 2) consolidate the administration of funerals and related items and services under one administrative rule; and 3) provide current guidelines regarding the application of sales tax to sales of funeral or burial services and funeral or burial merchandise. The proposed amendments remove the exclusion from tax for ambulance service, as it is unrelated to funerals and funeral services and is an unnecessary rule provision.

The purpose of the proposed repeal of Rule 12A-1.052, F.A.C., is to remove: 1) unnecessary provisions regarding the requirement to register as a dealer and collect tax on the sale of tangible personal property that are provided in Rule

12A-1.060, F.A.C.; and 2) provisions regarding the bricking of graves and the construction of foundations for monuments that will be provided in proposed Rule 12A-1.035, F.A.C., Funerals; Related Merchandise and Services.

SUBJECT AREA TO BE ADDRESSED: The subject of this rule development workshop is the administration of sales tax on the sale of funeral and burial services and funeral and burial merchandise.

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

LAW IMPLEMENTED: 212.05(1)(a),(c), 212.06(1), 212.08(2),(7)(o),(v) FS.

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

TIME AND DATE: 2:00 p.m., September 26, 2000

PLACE: Room 116, Larson Building, 200 E. Gaines Street, Tallahassee, Florida

Copies of the agenda for the rule development workshop may be obtained from Janet L. Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-9407.

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: Janet L. Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-9407

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

12A-1.026 Monuments and Tombstones.

~~(1) Tombstones are items of tangible personal property and the labor used in cutting and marking them may not be excluded in computing the tax thereon. The installation and erection of a tombstone is taxable.~~

~~(2) The building of a mausoleum is the construction of real property, and the builder is the consumer of and taxable on the material and supplies he uses.~~

~~Cross Reference — Rules 12A-1.016, 12A-1.052.~~

Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(a), 212.06(1) FS. History—Revised 10-7-68, 6-16-72, Formerly 12A-1.26, Repealed _____.

(Substantial Rewording of Rule 12A-1.035 follows. See Florida Administrative Code for present text.)

12A-1.035 Funerals; Related Merchandise and Services.

(1) As used in this rule:

(a) “Consumer” means any person who purchases a funeral or burial service or funeral or burial merchandise.

(b) “Funeral service” or “burial service” means any observance, ceremony, or service in connection with the final disposition, memorialization, interment, entombment, or inurnment of human or animal remains.

(c) “Funeral merchandise” or “burial merchandise” means any tangible personal property commonly sold or used in connection with the final disposition, memorialization, interment, entombment, or inurnment of human or animal remains. Examples of such items are caskets, burial containers, vaults, alternative containers, cremation containers, urns, monuments, private mausoleums, clothing, flowers, shrubs, benches, vases, memory folders, acknowledgment cards, prayer cards, and register books. This list is not intended to be an exhaustive list.

(2)(a) The following sales of funeral or burial services and funeral or burial merchandise to consumers by any person licensed or registered under the provisions of Chapter 470 or 497, F.S., are not subject to tax:

1. The sale of funeral or burial services;

2. Funeral or burial merchandise sold in conjunction with the sale of a funeral or burial service; and

3. Funeral or burial merchandise installed at the consumer’s designated location.

(b) The following are examples of sales of monuments, monument services, and related monument products to consumers by persons licensed or registered under the provisions of Chapter 470 or 497, F.S., that are not subject to sales tax. This list is not intended to be an exhaustive list.

1. The sale of monuments, copings, or bases that are installed with or without a foundation or base;

2. The sale of a marker installed at the grave site or affixed to real property improvements, such as niches, crypts, benches, mausoleums, and other cemetery improvements;

3. The building of a mausoleum, columbarium, or below ground crypt;

4. The bricking of graves;

5. The construction of foundations for monuments;

6. The sale of lettering installed or affixed to real property improvement, such as niches, crypts, benches, mausoleums, and other cemetery improvements;

7. Charges for the inscription of a monument, marker, crypt, or niche;

8. Charges for the repair of monuments when the repair is made at the site of installation.

9. Charges for cleaning monuments.

(3) The sale of funeral or burial merchandise that does not meet the requirements of subsection (2), or by any person who is not licensed or registered under the provisions of Chapter 470 or 497, F.S., is subject to tax.

(4)(a) The purchase of funeral or burial merchandise by any person licensed or registered under the provisions of Chapter 497, F.S., for sale to the consumer is subject to tax at the time of purchase.

(b) The purchase of tools, supplies, and other tangible personal property used in providing funeral or burial services, or in preparing funeral or burial merchandise for sale or for installation, is subject to tax.

Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(a),(c), 212.06(1), 212.08(2),(7)(v) FS. History—Revised 10-7-68, 6-16-72, Formerly 12A-1.35, Amended.

12A-1.052 Cemetery Organizations.

~~Cemetery organizations are dealers and must procure dealers' certificates of registration and collect the sales tax on sales of tangible personal property to the ultimate consumer. When such organizations brick up graves or construct foundations for monuments, etc., the provisions of Rule 12A-1.051 will apply. Church cemeteries are exempt on their purchases.~~

~~Cross Reference Rule 12A-1.026.~~

Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.06(1), 212.08(7)(o) FS. History—Revised 10-7-68, 6-16-72, Formerly 12A-1.52, Repealed.

DEPARTMENT OF REVENUE

Division of Ad Valorem Tax

RULE TITLES:	RULE NOS.:
Index to Forms	12D-16.002
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Communication of Return Information in	
Electronic Format	12D-16.030
Taxpayer Information and Identity	12D-16.040
Acknowledgment to Taxpayer	12D-16.050
Uniform Format for All Counties	12D-16.060
Procedures for Transfer	12D-16.080
Due Date; General Provisions	12D-16.090

PURPOSE AND EFFECT: The proposed amendment to Rule 12D-16.002, F.A.C., and proposed creations of Rules 12D-16.010, 12D-16.030, 12D-16.040, 12D-16.050, 12D-16.060, 12D-16.080, and 12D-16.090, F.A.C., implement the provisions of section 193.052, Florida Statutes, which require the Department of Revenue to provide, by rule, formats and instructions for filing tangible personal property tax returns through electronic data interchange (EDI) method.

SUBJECT AREA TO BE ADDRESSED: Electronic data interchange method and formats for filing tangible personal property tax returns.

SPECIFIC AUTHORITY: 193.052, 195.027(1), 213.06(1) FS.
LAW IMPLEMENTED: 92.525, 95.18, 136.03, 192.001(18), 193.047, 193.052, 193.062, 193.072, 193.073, 193.074, 193.077, 193.085, 193.114, 193.122, 193.461, 193.625, 194.011, 194.032, 194.034, 194.037, 195.002, 195.022, 195.087, 195.095, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.193, 196.1983, 196.1995, 197.222, 197.253, 197.3632, 197.3635, 197.414, 197.432, 197.512, 197.552, 200.065, 213.05, 218.66 FS.

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

TIME AND DATE: 10:00 a.m., September, 28, 2000

PLACE: Orlando Public Library, Oak Room, 101 E. Central Blvd., Orlando, Florida

Copies of the agenda for the rule development workshop may be obtained from Sharon Gallops, Tax Law Specialist, Department of Revenue, Technical Assistance and Dispute Resolution, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)414-6108.

Persons needing an accommodation to participate in any proceeding before the Technical Assistance and Dispute Resolution Office should call (850)488-8026 (Voice) or 1(800)367-8331 (TDD), at least five working days before such proceeding.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Kathy Henley, Revenue Program Administrator II, Department of Revenue, Property Tax Administration Program, P. O. Box 3000, Tallahassee, Florida 32315-3000, telephone (850)922-7952

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms utilized by the Department of Revenue. A copy of these forms may be obtained by writing to: Director, Property Tax Administration Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and hereby incorporates by reference in this rule, the following forms and instructions:

	Form Number	Form Title	Effective Date
(2) through (61)	No change.		
(62)	<u>DR-594</u>	<u>Electronic Data Interchange TPP Return File Structure Form Tangible Personal Property Tax Return (n. 12/00)</u>	<u>2/01</u>
(63)	<u>DR-599</u>	<u>Electronic Data Interchange Transfer Authorization and Agreement Form (n. 12/00)</u>	<u>2/01</u>

Specific Authority 195.027(1), 213.06(1) FS. Law Implemented 92.525, 95.18, 136.03, 192.001(18), 193.052, 193.077, 193.085, 193.114, 193.122, 193.461, 193.625, 194.011, 194.032, 194.034, 194.037, 195.002, 195.022, 195.087, 195.095, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.193, 196.198, 196.1995, 197.222, 197.253, 197.3632, 197.3635, 197.414, 197.432, 197.512, 197.552, 200.065, 213.05, 218.66 FS. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00.

12D-16.010 Definitions and Scope of the Rules.

These rules address the electronic data interchange (EDI) of tangible personal property return information. The scope of these rules is to provide for the format and instructions necessary for the return of information to the property appraiser by the taxpayer; to ensure that all property subject to ad valorem tax is properly listed by the taxpayer; to require a uniform format for the electronic transfer of return information used by any county which elects to accept the electronic returns; to require that the format of the electronic return replicate Form DR-405, Tangible Personal Property Tax Return (incorporated by reference in Rule 12D-16.002, F.A.C.), as it is currently prescribed by the Department; to ensure that adequate safeguards for verification of taxpayers' identities are part of the EDI system; and to provide a standard of data transfer which ensures the confidentiality of information which is proprietary to the taxpayer. For the purposes of this rule chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section, unless a different meaning is clearly indicated by the context in which the term or phrase is used.

(1) "Acknowledgment" when used in reference to EDI means the verification code or receipt number generated by the EDI system, which may include or be a trace number, which confirms the successful received communication of return information or extension request.

(2) "Call-in period" means the specified time interval in each day during which EDI return information or extension request received by the data collection center will be date stamped as being received. The call-in period must be specified by the property appraiser; if the property appraiser does not specify otherwise on Form DR-599, Electronic Data Interchange Transfer Authorization and Agreement Form (incorporated by reference in Rule 12D-16.002, F.A.C.), the call-in period shall be a default of "24/7," meaning 24 hours each day, seven days a week, with allowance for necessary outages.

(3) "Data collection center" means any computer facility operated by the property appraiser or a third party vendor designated by the property appraiser that, under contract with the property appraiser, collects and processes electronic return information or extension requests from taxpayers.

(4) "Due date" means the latest date on which a return is required to be made by a taxpayer, including any extensions under section 193.062, F.S., unless the context of the rule indicates otherwise.

(5) "Electronic data interchange" or "EDI" means any transfer of taxpayer records in approved digital format, using suitable encryption technology to maintain confidentiality.

(6) "Electronic return filing" means the electronic transfer of return data or extension request generated by the taxpayer and transmitted to a data collection center.

(7) "Electronic return" or "electronic format" means a digital transfer of all information required by the Form DR-405, Tangible Personal Property Tax Return, as currently prescribed by the Department, or substitute forms of the Form DR-405 which have been approved by the Department.

(8) "Receipt number" means the verification code generated by the EDI system, which acknowledges the received communication of return information or extension request.

(9) "Taxpayer security code" means a confidential authorization code, or password, assigned to each taxpayer, which uniquely identifies the taxpayer and allows only the taxpayer, the taxpayer's fiduciary, or the authorized agent of the taxpayer to communicate return information or extension request to the data collection center. Taxpayer security codes assigned are part of the return, are confidential, and shall not be the same as the parcel or account identification number assigned by the property appraiser, which is part of the public records.

(10) "Trace number" means the verification code generated by the EDI system, which uniquely identifies the received communication of return information or extension request and can be used for later retrieval.

Specific Authority 193.052, 213.06(1) FS. Law Implemented 193.047, 193.052, 193.062, 193.072, 193.073, 193.074 FS. History—New

12D-16.030 Communication of Return Information in Electronic Format.

(1) Except as otherwise provided by this rule, any notice, return of information, application form, or completed application form that is required or permitted under this rule to be exchanged between a property appraiser and the taxpayer or between a property appraiser and an agent or fiduciary designated by the taxpayer may be delivered in an electronic format if the property appraiser and taxpayer agree to the terms specified under this rule.

(2) Taxpayers who participate in an EDI program implemented by the property appraiser shall use one of the following means of communicating return information or extension requests to the property appraiser.

(a) Computer-to-computer communication of information over a direct link to a data collection center maintained by the property appraiser.

(b) Communication of information indirectly through a third party data collection center having the ability to guarantee the confidentiality of taxpayer data and subject to the same confidentiality requirements as the property appraiser.

(3) This rule is not intended to prohibit the use of any direct method of electronic transfer of information which ensures that all tangible personal property required to be identified by the taxpayer is properly listed.

Specific Authority 193.052, 213.06(1) FS. Law Implemented 193.047, 193.052, 193.062, 193.072, 193.073, 193.074 FS. History--New

12D-16.040 Taxpayer Information and Identity.

(1) The property appraiser's EDI system may be a service provider identified by the property appraiser as the appropriate data collection center and must be used by taxpayers who elect to submit electronic returns.

(2) The property appraiser will make available a notice to taxpayers and an Electronic Data Interchange Transfer Authorization and Agreement Form (DR-599, an official form incorporated by reference in Rule 12D-16.002, F.A.C.) to be used to remit electronic returns. When completed and filed, this form shall constitute part of the EDI return.

(3) The taxpayer must complete and sign the Form DR-599 and it must be received by the property appraiser by the date the property appraiser specifies using such form.

(a) The information required to be provided by the taxpayer on this form includes:

1. Business name;

2. Business mailing address;

3. Taxpayer's Federal Employer Identification Number or Social Security Number, whichever is most appropriate;

4. Contact person (title and telephone number);

5. Name and signature of person authorized to sign returns;

6. Name of any agent or fiduciary who returns property information on behalf of the taxpayer and the capacity under which the agent or fiduciary is acting.

(b) The form must specify the medium of communication to be used by the EDI system; the type of communication covered; and the means for protecting the security of any electronically submitted information. The form may address other matters relevant to the method of communication between the property appraiser and the taxpayer. The form, together with EDI filings, shall constitute the return information of the taxpayer and shall be confidential.

(4) The property appraiser shall assign a confidential taxpayer security code directly to the taxpayer, to be used by the taxpayer when communicating return information or extension requests to the data collection center. This number shall be provided to the taxpayer upon receipt of the Form DR-599, at the latest.

(5) Use of the EDI return method by a taxpayer will be conditioned upon the taxpayer's written agreement to provide return information to the data collection center as provided in these rules.

(6) The Form DR-599 will be in effect from year to year except as follows. The taxpayer may revoke the form where the taxpayer desires to discontinue EDI. The property appraiser may reserve the right to revoke the EDI return filing privilege of any taxpayer who: does not consistently transmit error-free information; substantially varies from the requirements and specifications of these rules; repeatedly fails to make timely return transfers; or, repeatedly fails to provide required data records with the EDI transfer. Additionally, the property appraiser shall have the right to revoke the EDI privilege for any reason he or she deems sufficient that jeopardizes the integrity of the system.

Specific Authority 193.052, 213.06(1) FS. Law Implemented 193.047, 193.052, 193.062, 193.072, 193.073, 193.074 FS. History--New

12D-16.050 Acknowledgment to Taxpayer.

Methods by which the taxpayer will be provided with an acknowledgment may include, but are not limited to:

(1) Acknowledgment may be made at the time EDI is received by the property appraiser, such that the property appraiser's EDI system sends an electronic confirmation number or trace number to the taxpayer after receipt of a successful transmission by the data collection center.

(2) The property appraiser may mail a paper acknowledgment to the taxpayer.

Specific Authority 193.052, 213.06(1) FS. Law Implemented 193.047, 193.052, 193.062, 193.072, 193.073, 193.074 FS. History--New

12D-16.060 Uniform Format for All Counties.

(1) The acceptable file structure of the return shall be as described in Electronic Data Interchange TPP Return File Structure Form Tangible Personal Property Tax Return (DR-594, an official form incorporated by reference in Rule 12D-16.002, F.A.C.), which is an electronic facsimile of Form DR-405. The property appraiser may accept data sent in another file structure approved by the department pursuant to s. 195.022, F.S., which may include a file structure specified in a format described in subsection (2) of this rule.

(2)(a) The property appraiser must accept data sent in flat file ASCII delimited format.

(b) The property appraiser may accept data sent in other formats agreed to by the property appraiser including, but not limited to, the transaction set for the return data described in the American Standards Committee x12 Group Transaction Set, Number 813, Electronic Filing of Tax Return Data, Version 4010, or later.

(3)(a) If the taxpayer has timely filed Form DR-599, the taxpayer may request an extension of the April 1 return due date by EDI. Any such request must be made by EDI to the data collection center by the date specified by the property appraiser. The request shall include the following information, in the following file structure, blanks delimited, in a format stated in subsection (2):

<u>Data Element:</u>	<u>Number of Characters</u>
<u>TIP number,</u>	<u>15</u>
<u>Tax ID number,</u>	<u>15</u>
<u>FEI Number,</u>	<u>15</u>
<u>Name,</u>	<u>40</u>
<u>Reason for any extension beyond 30 days,</u>	<u>400</u>

(b) The property appraiser shall provide confirmation on granting any extension from April 1 that exceeds 30 days.

Cross reference: Rule 12D-8.005, F.A.C.

Specific Authority 193.052, 213.06(1) FS. Law Implemented 193.047, 193.052, 193.062, 193.072, 193.073, 193.074 FS. History--New

12D-16.080 Procedures for Transfer.

(1) An acknowledgment will be issued at the conclusion of the successful transfer of EDI return information or extension request for each return or extension request filed. This number provides a means of verifying receipt of the successful transmission and serves as receipt for the delivery of the return or extension request. The property appraiser shall maintain either this number or a trace number as a record of the transfer, for later retrieval.

(2) Electronic transfers which are not received by the property appraiser on or before the due date of the return will constitute late returns and the applicable late filing penalties shall apply.

(3) If a taxpayer does not receive an acknowledgment, the return information or extension request shall not be considered filed.

Cross Reference: Rule 12D-8.005, F.A.C.

Specific Authority 193.052, 213.06(1) FS. Law Implemented 193.047, 193.052, 193.062, 193.072, 193.073, 193.074 FS. History--New

12D-16.090 Due Date: General Provisions.

(1) To be considered timely, taxpayers who remit return information through an EDI system must initiate the transfer so that the information is received on or before the due date of the return as specified under section 193.062, F.S. If the due date on which the taxpayer is required to complete an EDI return falls on a Saturday, Sunday, or official Federal or State holiday, the taxpayer must complete the transfer no later than the following business day in order for the return to be considered timely filed, or alternatively file a standard paper return.

(2) The EDI method of transfer does not change any current filing requirements for tax returns. If the EDI transfer is not timely made or the tax return required is not filed by the due date, the provisions for late filing penalties under section 196.062, F.S., shall apply, except as provided in these rules.

(3) The provisions of Rule 12D-8.005, F.A.C., shall govern the compromise and settlement of any penalty assessed due to the late filing of an electronically filed return after the due date.

Specific Authority 193.052, 213.06(1) FS. Law Implemented 193.047, 193.052, 193.062, 193.072, 193.073, 193.074 FS. History--New

AGENCY FOR HEALTH CARE ADMINISTRATION

Health Facility and Agency Licensing

RULE TITLE: RULE NO.:

Physical Plant Requirements for Ambulatory 59A-5.022
Surgical Centers

PURPOSE AND EFFECT: The purpose of the proposed rule amendments to Chapter 59A-5, F.A.C., is to amend subsection (3) Elevators Where Required, delete portions of subsection (8) Electrical Requirements, and amend subsection (10) Emergency Electric Systems. The amendment to subsection (3) is to erase the conflict with requirements of the Accessibility Code by stipulating access of an ambulance stretcher. Both subsections (8) and (10) conflict with requirements of the NFPA (National Fire Protection Association) 99 and NFPA 110. Subsection (8) outlines the electrical requirements in ambulatory surgical centers and subsection (10) stipulates that emergency power in ambulatory surgical centers shall be supplied by emergency generators only. The proposed rule amendment will not compromise public safety, human health, the environment, or any other protection afforded by law.

SUBJECT AREA TO BE ADDRESSED: The proposed rule amends subsection (3) Elevators Where Required, deletes portions of subsection (8) Electrical Requirements, and amends subsection (10) Emergency Electric Systems. There is no change in any other physical requirement, description of the facilities or required standards as they pertain to ambulatory surgical centers.

SPECIFIC AUTHORITY: 395.1055 FS.

LAW IMPLEMENTED: 395.1055 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: 9:00 a.m. (DST), Wednesday, September 27, 2000

PLACE: Agency for Health Care Administration, Building #1, Plans & Construction Conference Room 100, 2727 Mahan Drive, Tallahassee, Florida 32308

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: James (Skip) Gregory, Chief, Bureau of Plans and Construction, Agency for Health Care Administration, Building #1, Room 145, 2727 Mahan Drive, Tallahassee, Florida 32308, (850)487-0713

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

59A-5.022 Physical Plant Requirements for Ambulatory Surgical Centers.

(1) through (2) No change.

(3) Elevators Where Required. All ambulatory surgical centers where either patients' beds or a critical service facility such as operating, delivery, diagnostic, recreation, patient dining, or therapy rooms, are located on other than one floor, shall have electric or hydraulic elevators and be in compliance with the requirements of Chapter 399, F.S., and 61C-5, F.A.C. (Florida Elevator Safety Code). At least one 2500-pound capacity elevator shall be installed as a minimum where recovery beds are located on any floor other than the floor of exit discharge, and designed to allow the entrance and exit of an ambulance stretcher (minimum size 22 x 78 inches) (559x1981 mm) in its horizontal position.

(8) Electrical Requirements.

(a) through (c) No change.

~~(d) Each operating room shall have at least three receptacles of the interchangeable type as defined in National Fire Protection Association Code as prescribed by Chapter 4A-4, F.A.C.~~

~~(e) Each patient recovery room shall have duplex receptacles as follows: one on each side for the head of each bed, for parallel adjacent beds only one receptacle is required between beds; receptacles for luminaries and motorized beds, if used; and one receptacle on another wall.~~

~~(f) Duplex receptacles for general use shall be installed approximately 50 feet apart in all corridors and within 25 feet of ends of corridors.~~

(g) through (9) No change.

~~(10) Emergency Electric System. Provide a Level I, Type 10, Class 8 generator, in accordance with NFPA 10, that conforms to a Type I system of NFPA 99. There shall be an electrical service to provide power and light for a minimum period of 2 hours. The system shall operate emergency exit lighting, fire alarm systems and nurses' calling systems, surgical room lighting, recovery room lighting and shall power monitoring equipment and selected receptacles in the operating and recovery areas. Power may be supplied by batteries or an emergency generator.~~

Specific Authority 395.1055 FS. Law Implemented 395.1055 FS. History--New 6-14-78, Formerly 10D-30.22, Amended 2-3-88, Formerly 10D-30.022, Amended 6-11-97,_____.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Electrical Contractors' Licensing Board

RULE TITLE: RULE NO.:

Continuing Education Exemption for Spouses of Military Personnel 61G6-9.0105

PURPOSE AND EFFECT: The Board proposed to promulgate a new rule that will set forth the requirements for continuing education exemptions for spouses of military personnel.

SUBJECT AREA TO BE ADDRESSED: Continuing education exemption for spouses of military personnel.

SPECIFIC AUTHORITY: 489.507(3) FS.

LAW IMPLEMENTED: 489.507(3), 489.517 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE SCHEDULED AND ANNOUNCED IN THE NEXT AVAILABLE ISSUE OF THE FLORIDA ADMINISTRATIVE WEEKLY.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Anthony Spivey, Executive Director, Electrical Contractors' Licensing Board, Northwood Centre, 1940 N. Monroe Street, Tallahassee, Florida 32399-0750

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

DEPARTMENT OF ENVIRONMENTAL PROTECTION

DOCKET NO.: 00-45R

RULE CHAPTER TITLE: RULE CHAPTER NO.:
Treatment Plant Classification 62-699
and Staffing

RULE TITLE: RULE NO.:
Additional Classification and 62-699.311
Staffing Requirements

PURPOSE AND EFFECT: This rulemaking activity will help ensure consistent implementation of the Department's lead/chief operator staffing requirements for domestic wastewater treatment plants and for drinking water treatment plants.

SUBJECT AREA TO BE ADDRESSED: The lead/chief operator staffing requirements will be clarified as they relate to the term duty day.

SPECIFIC AUTHORITY: 403.88 FS.

LAW IMPLEMENTED: 403.88(1),(2) FS.

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

TIME AND DATE: 9:30 a.m., October 11, 2000

PLACE: Department of Environmental Protection, 2600 Blair Stone Road, Room 609, Tallahassee, Florida

A copy of the agenda may be obtained by writing to: Sharon Sawicki, P.E. Administrator, Department of Environmental Protection at MS3540, 2600 Blair Stone, Road, Tallahassee, Florida 32399-2400 or by calling Sharon Sawicki at (850)488-4524.

If accommodation for a disability is needed to participate in this activity, please notify the Personnel Services Specialist in the Bureau of Personnel at (850)487-1855 or 1(800)955-8771 (TDD), at least seven days before the meeting.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Sharon Sawicki, P.E. Administrator, Department of Environmental Protection, MS3540, 2600 Blair Stone, Road, Tallahassee, Florida 32399-2400, Phone (850)488-4524

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

62-699.311 Additional Classification and Staffing Requirements.

(1) through (9) No change.

(10) For A and B plants, the lead/chief operator shall be employed at the plant full time. Full time shall mean at least 5 days per week, working a minimum of 35 hours per week, including leave time on duty for one full shift each duty day. ~~The In cases when the lead/chief operator may supervise supervises~~ the operation of two plants located in close physical proximity ~~provided the operator's time is, the shift time may be~~ equally divided between the two plants.

(11) No change.

Specific Authority 403.88 FS. Law Implemented 403.88(1),(2) FS. History--New 11-17-70, Revised 10-24-74, Amended 12-25-75, 6-10-76, Formerly 17-16.13, Amended 5-8-85, Formerly 17-16.375, 17-602.375, 17-699.311, Amended _____.

DEPARTMENT OF HEALTH

Board of Medicine

RULE TITLE: Formulary

RULE NO.: 64B8-30.008

PURPOSE AND EFFECT: The Board proposes the development of a rule amendments to address changes to the physician assistant formulary recommended by the Formulary Committee.

SUBJECT AREA TO BE ADDRESSED: Physician Assistant Formulary.

SPECIFIC AUTHORITY: 458.309, 458.347(4)(f)3. FS.

LAW IMPLEMENTED: 458.347(4)(e),(f) FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Tanya Williams, Executive Director, Board of Medicine/MQA, 4052 Bald Cypress Way, Bin #C03, Tallahassee, Florida 32399-1753

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

64B8-30.008 Formulary.

THE APPROVED FORMULARY FOR THE WRITING OF PRESCRIPTIONS BY PHYSICIAN ASSISTANTS APPROVED TO PRESCRIBE MEDICINAL DRUGS UNDER THE PROVISIONS OF SECTIONS 458.347(4)(e) AND 459.022(4)(e), FLORIDA STATUTES:

(1) through (2) No change.

(3) Formulary.

(a) No change.

(b) Subject to the requirements of this subsection, Sections 458.347 and 459.022, F.S., and the rules enacted thereunder, only the following drugs may be delegated by a Supervising Physician to a Physician Assistant to prescribe. Medicinal drugs not specifically included in this formulary are excluded. Excluded medicinal drugs may not be prescribed, regardless of whether they are in a pure form or in combination with a drug included in this formulary.

1. through 15. No change.

16. Alosetron HCl

16. through 109. renumbered 17. through 110. No change.

111. Cevimeline HCl

110. through 127. renumbered 112. through 129. No change.

~~128. Cisapride~~

129. through 331. renumbered 130. through 332. No change.

333. Levetiracetam

332. through 362. renumbered 334. through 364. No change.

365. Meloxicam

363. through 536. renumbered 366. through 539. No change.

540. Risedronate Sodium

537. through 599. renumbered 541. through 603. No change.

604. Tizanidine

600. through 648. renumbered 605. through 653. No change.

654. Zonisamide

Specific Authority 458.309, 458.347(4)(f)3. FS. Law Implemented 458.347(4)(e),(f) FS. History--New 3-12-94, Formerly 61F6-17.0038, Amended 11-30-94, 2-22-95, 1-24-96, 11-13-96, 3-26-97, Formerly 59R-30.008, Amended 11-26-97, 1-11-99, 12-28-99, 6-20-00,_____.

DEPARTMENT OF HEALTH

Board of Opticianry

RULE TITLE: Reactivation
 RULE NO.: 64B12-12.008
 PURPOSE AND EFFECT: The Board proposes a new rule on Reactivation of Licensure.
 SUBJECT AREA TO BE ADDRESSED: Reactivation of Licensure.
 SPECIFIC AUTHORITY: 455.711 FS.
 LAW IMPLEMENTED: 484.005 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 IS: Sue Foster, Executive Director, Board of Opticianry, 4052 Bald Cypress Way, BIN #C08, Tallahassee, Florida 32399-3257
 THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

DEPARTMENT OF HEALTH

Board of Opticianry

RULE TITLES: Standards for Continuing Professional Education
 PROVIDER APPROVAL AND RENEWAL REQUIREMENTS FOR APPROVED PROVIDERS COURSES WITHOUT CLASSROOM INSTRUCTION
 RULE NOS.: 64B12-15.003, 64B12-15.004, 64B12-15.007, 64B12-15.008
 PURPOSE AND EFFECT: The Board proposes to review these rules to determine if amendments are necessary.
 SUBJECT AREA TO BE ADDRESSED: Standards for Continuing Professional; Provider Approval and Renewal Education; Requirements for Approved Providers; Courses Without Classroom Instruction.
 SPECIFIC AUTHORITY: 455.564(6), 484.005, 484.008(3), 484.005, 484.008(3), 455.564(7), 455.214(6), 484.005, 484.008 FS.
 LAW IMPLEMENTED: 455.564(6), 484.008(3) 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 IS: Sue Foster, Executive Director, Board of Opticianry, 4052 Bald Cypress Way, BIN #C08, Tallahassee, Florida 32399-3257

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

DEPARTMENT OF HEALTH

Board of Osteopathic Medicine

RULE TITLE: Formulary
 RULE NO.: 64B15-6.0038
 PURPOSE AND EFFECT: The Board proposes additions to the Physician Assistant formulary in response to the recommendations of the Formulary Committee.
 SUBJECT AREA TO BE ADDRESSED: The Physician Assistant formulary.
 SPECIFIC AUTHORITY: 458.347, 459.022(4)(e) FS.
 LAW IMPLEMENTED: 459.022(4)(e) FS.
 IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.
 THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: William Buckhalt, Executive Director, Board of Osteopathic Medicine, 4052 Bald Cypress Way, Bin #C06, Tallahassee, Florida 32399-3256

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

64B15-6.0038 Formulary.

THE APPROVED FORMULARY FOR THE WRITING OF PRESCRIPTIONS BY PHYSICIAN ASSISTANTS APPROVED TO PRESCRIBE MEDICINAL DRUGS UNDER THE PROVISIONS OF SECTIONS 458.347(4)(e) AND 459.022(4)(e), FLORIDA STATUTES:

- (1) through (2) No change.
- (3) Formulary.
 - (a) No change.
 - (b) Subject to the requirements of this subsection, Sections 458.347 and 459.022, F.S., and the rules enacted thereunder, only the following drugs may be delegated by a Supervising Physician to a Physician Assistant to prescribe. Medicinal drugs not specifically included in this formulary are excluded. Excluded medicinal drugs may not be prescribed, regardless of whether they are in a pure form or in combination with a drug included in this formulary.
 - 1. through 15. No change.
 - 16. Alosetron HCl
 - 16. through 109. renumbered 17. through 110. No change.
 - 111. Cevimeline HCl
 - 110. through 127. renumbered 112. through 129. No change.
 - ~~128. Cisapride~~
 - 129. through 331. renumbered 130. through 332. No change.

333. Levetiracetam

332. through 362. renumbered 334. through 364. No change.

365. Meloxicam

363. through 536. renumbered 366. through 539. No change.

540. Risedronate Sodium

537. through 599. renumbered 541. through 603. No change.

604. Tizanidine

600. through 648. renumbered 605. through 653. No change.

654. Zonisamide

Specific Authority 458.347, 459.022(4)(e) FS. Law Implemented 459.022(4)(e) FS. History–New 3-12-94, Formerly 61F9-6.0038, Amended 11-30-94, 4-17-95, 8-27-95, 11-13-96, Formerly 59W-6.0038, Amended 5-12-98, 3-10-99, 3-9-00, 6-19-00,_____.

DEPARTMENT OF HEALTH

Board of Psychology

RULE TITLE: _____ RULE NO.: _____

Continuing Psychological Education Credit 64B19-13.003

PURPOSE AND EFFECT: The Board proposes to amend this rule based on legislative authority and to improve clarity of statutes.

SUBJECT AREA TO BE ADDRESSED: Continuing psychological education credit.

SPECIFIC AUTHORITY: 490.004(4), 490.0085(4) FS.

LAW IMPLEMENTED: 490.007(2), 490.0085(1),(3) FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE SCHEDULED AND ANNOUNCED IN THE NEXT AVAILABLE ISSUE OF THE FLORIDA ADMINISTRATIVE WEEKLY.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Kaye Howerton, Executive Director, Board of Psychology/MQA, 4052 Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3255

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

64B19-13.003 Continuing Psychological Education Credit.

(1) through (2) No change.

(3) As a condition of biennial licensure renewal, each licensee must complete forty (40) hours of continuing psychological education. One (1) of the forty (40) hours must be on domestic violence or on end of life and palliative health care consistent with Chapter 456.031, and three (3) of the forty (40) hours must be on professional ethics and legal issues affecting the practice of psychology. Passage of the laws and rules examination of the Board constitutes forty (40) hours of

continuing education credit, including credit for professional ethics and legal issues affecting the practice of psychology. Passage of the laws and rules examination, however, does not satisfy the requirement for one (1) credit of continuing education on domestic violence.

(4) No change.

Specific Authority 490.004(4), 490.0085(4) FS. Law Implemented 490.007(2), 490.0085(1),(3) FS. History–New 1-28-93, Amended 7-14-93, Formerly 21U-13.0042, Amended 6-14-94, Formerly 61F13-13.0042, Amended 2-8-96, 11-18-96, Formerly 59AA-13.003, Amended_____.

DEPARTMENT OF HEALTH

Division of Environmental Health and Statewide Programs

RULE CHAPTER TITLE: _____ RULE CHAPTER NO.: _____

Emergency Medical Services 64E-2

PURPOSE AND EFFECT: Recertification Training Programs:

To provide clarification of approval process for recertification training programs by ensuring consistent application and expiration timeframes for program approval.

Medical Director Reporting Requirement – Telemetry: To address the requirement for medical directors to notify the department when telemetry is not used by the licensee.

Pediatric Measurement Tape/Wheel – To authorize an alternative to the length based pediatric measurement tape used in determining equipment selection and drug dosage.

Involuntary Inactive Status: To clarify the timeframes for a certificate holder to successfully complete recertification requirements while on involuntary inactive status.

EMT and Paramedic Recertification by Examination: To clarify the timeframes that the certification examination can be taken for recertification purposes.

Certification of Members and Spouses of Members of the Armed Forces: To provide the same process and timeframes related to certification renewal for members and spouses of members of the Armed Forces.

Records and Reports: To correct an oversight and make 64E-2.013(6) consistent with the intent of 64E-2.013(3)(e) which allows providers to substitute the signature of the lead crew member on the patient care record with a unique identification number. This correction will allow emergency medical services providers to leave a completely automated record at the hospital receiving facility at the time the patient is delivered.

SUBJECT AREAS TO BE ADDRESSED: Recertification Training Programs, Telemetry, Pediatric Measurement Tape, Involuntary Inactive Status, Recertification by Examination, Armed Forces Recertification, Patient Care Records.

SPECIFIC AUTHORITY: 401.27, 401.271, 401.2715, 401.35 FS.

LAW IMPLEMENTED: 401.26, 401.265, 401.27, 401.271, 401.2715, 401.30 FS.

RULE DEVELOPMENT WORKSHOPS WILL BE HELD AT THE TIMES, DATES AND PLACES SHOWN BELOW:

TIME AND DATE: 10:00 a.m., September 26, 2000
 PLACE: Metro-Dade Firefighters Memorial Building, 8000 N. W. 21 Street, Suite 222, Miami, Florida

TIME AND DATE: 10:00 a.m., September 27, 2000
 PLACE: Department of Health, Bureau of Emergency Medical Services, 4025 Esplanade Way, Room 301 A & B, Tallahassee, Florida

TIME AND DATE: 10:00 a.m., September 28, 2000
 PLACE: Pinellas County Emergency Medical Services and Fire Administration Building, 2nd Floor, Auditorium, 12490 Ulmerton Road, Largo, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Pam Lesley, Senior Management Analyst, Bureau of Emergency Medical Services, Department of Health, 4052 Bald Cypress Way, Bin C18, Tallahassee, Florida 32399-1738, (850)245-4440, Ext. 2733

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT WILL BE AVAILABLE, UPON REQUEST, ONE WEEK PRIOR TO THE FIRST WORKSHOP.

P.O. F00396

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

Family Safety and Preservation Program

RULE TITLES:	RULE NOS.:
Health Related Requirements	65C-20.010
Large Family Child Care Homes	65C-20.013

PURPOSE AND EFFECT: The modifications contained in this document will add clarification to the nutrition requirements regarding the quality and quantity of food being served to children in care; changes a statutory reference from 402.3131, F.S. to 402.302(8), F.S., which addresses the number of children that can be cared for in a large family child care homes; and will create additional transportation standards to ensure the safety of the children being transported in child care.

SUBJECT AREA TO BE ADDRESSED: Family Day Care and Large Family Child Care Home Standards.

SPECIFIC AUTHORITY: 402.313, 402.302(8), 402.3131, 402.305(10) FS.

LAW IMPLEMENTED: 402.313, 402.302(8), 402.3131, 402.305(10) 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., September 18, 2000
 PLACE: 1317 Winewood Blvd., Building 6, Room 355, Tallahassee, FL 32399

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Cindy Pace-Brown, Licensing Specialist, 1317 Winewood Blvd., Building 6, Tallahassee, FL 32399, (850)488-4900

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

65C-20.010 Health Related Requirements.

(1) General Requirements.

(a) through (o) No change.

(p) If the operator chooses to supply food, the operator shall provide nutritious meals and snacks of a quantity and quality to meet the daily nutritional needs of the children. The USDA Food Guide Pyramid for Young Children, March 1999, incorporated by reference, shall be used to determine what food groups to serve at each meal or snack and the serving size of the selected foods for children one year of age and older. The fats and sweets category within the USDA Food Guide Pyramid for Young Children cannot be counted as a food group. Using the USDA Food Guide Pyramid for Young Children; breakfast shall consist of at least three different food groups; lunch and dinner shall consist of at least four different food groups and snacks shall consist of at least two different food groups. If a special diet is required for a child by a physician, appropriate documentation shall be maintained in the child's file to include the physician's order, a copy of a diet and sample meal plan for the special diet.

Specific Authority 402.313 FS. Law Implemented 402.313 FS. History--New 7-2-98, Amended 5-21-00,_____.

65C-20.013 Large Family Child Care Homes.

(1) through (5) No change.

(6) Supervision.

(a) No change.

(b) Additional Supervision Requirements.

1. If there are more than 6 preschoolers participating on field trips away from the large family child care home an additional adult must be present during the field trip for the purpose of safety and to assist in providing direct supervision. Where some children remain in the home the adult supervision as required in s. 402.302(7), F.S., shall be maintained. At no time shall the total number of children exceed the capacity defined in s. 402.302(8) ~~402.3131~~, F.S.

2. No change.

(7) Transportation.

(a) through (e) No change.

(f) Prior to transporting children and upon the vehicle(s) arrival at its destination the following shall be conducted by the driver(s) of the vehicle(s) used to transport the children:

1. A log shall be maintained for all children being transported in the vehicle. The log shall include each child's name, date, time of departure and time of arrival, signature of driver and signature of second staff member to verify drivers log and sweep of vehicle.

2. Upon arrival at the destination the driver of the vehicle shall:

- a. mark each child off as the child departs the vehicle.
- b. conduct a physical sweep of the vehicle to ensure that no child is left in the vehicle, and
- c. sign the log verifying that all children were all accounted for and that the physical sweep was conducted.

3. Upon arrival at the destination a second staff member shall:

- a. sweep the vehicle to see that all children have exited the vehicle, and
- b. sign the log verifying the physical sweep and drivers log is complete.

(8) through (11) No change.

Specific Authority 402.3131 FS. Law Implemented 402.3131 FS. History--New 5-21-00, Amended _____.

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

Family Safety and Preservation Program

RULE TITLES:	RULE NOS.:
General Information	65C-22.001
Food and Nutrition	65C-22.005
Record Keeping	65C-22.006

PURPOSE AND EFFECT: The minimum standards in this document will add clarification to the nutrition requirements relating to the quantity and quality of food being served to children in care, will create additional transportation standards to ensure the safety of the children being transported in child care; and change the statutory reference from 402.302(8), F.S. which defines large family child care homes to 402.302(3), F.S. which defines child care personnel.

SUBJECT AREA TO BE ADDRESSED: Child Care Standards.

SPECIFIC AUTHORITY: 402.302(3), 402.305(8), 402.305(10) FS.

LAW IMPLEMENTED: 402.302(3), 402.305(8), 402.305(10) 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: 1:00 p.m., September 18, 2000
PLACE: 1317 Winewood Blvd., Building 6, Room 355, Tallahassee, FL 32399

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Cindy Pace-Brown, Licensing Specialist, 1317 Winewood Blvd., Building 6, Tallahassee, FL 32399, Telephone (850)488-4900

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

65C-22.001 General Information.

(1) through (5) No change.

(6) Transportation.

(a) through (e) No change.

(f) Prior to transporting children and upon the vehicle(s) arrival at its destination the following shall be conducted by the driver(s) of the vehicle(s) used to transport the children:

1. A log shall be maintained for all children being transported in the vehicle. The log shall include each child's name, date, time of departure and time of arrival, signature of driver and signature of second staff member to verify drivers log and sweep of vehicle.

2. Upon arrival at the destination the driver of the vehicle shall:

- a. mark each child off as the child departs the vehicle.
- b. conduct a physical sweep of the vehicle to ensure that no child is left in the vehicle, and
- c. sign the log verifying that all children were all accounted for and that the physical sweep was conducted.

3. Upon arrival at the destination a second staff member shall:

- a. sweep the vehicle to see that all children have exited the vehicle, and
- b. sign the log verifying the physical sweep and drivers log is complete.

(7) through (9) No change.

Specific Authority 402.305 FS. Law Implemented 402.301, 402.302, 402.305, 402.3055, 402.308 FS. History--New 6-1-97, Amended 3-17-99, _____.

65C-22.005 Food and Nutrition.

(1) Nutrition.

(a) If a facility chooses to supply food, they shall provide nutritious meals and snacks of a quantity and quality to meet the daily nutritional needs of the children. The USDA Food Guide Pyramid for Young Children, March 1999, incorporated by reference, shall be used to determine what food groups to serve at each meal or snack and the serving size of the selected foods for children one year of age and older. The fats and sweets category within the USDA Food Guide Pyramid for Young Children cannot be counted as a food group. Using the USDA Food Guide Pyramid for Young Children; breakfast shall consist of at least three different food groups; lunch and dinner shall consist of at least four different food groups and snacks shall consist of at least two different food groups.

(b) through (d) No change.

(2) through (3) No change.

Specific Authority 402.305 FS. Law Implemented 402.305 FS. History--New 6-1-97, Amended 3-17-99,_____.

65C-22.006 Record Keeping.

(1) through (4) No change.

(5) Personnel Records. Records shall be maintained and kept current on all child care personnel, as defined by s. 402.302(3) ~~402.302(8)~~, F.S., and household members if the facility is located in a private residence. These shall include:

(a) through (g) No change.

(6) No change.

Specific Authority 402.305 FS. Law Implemented 402.305 FS. History--New 6-1-97, Amended 7-2-98, 3-17-99,_____.

Section II Proposed Rules

DEPARTMENT OF BANKING AND FINANCE

Division of Securities and Finance

RULE TITLES:	RULE NOS.:
Mortgage Brokerage Business License and Branch Office License Renewal	3D-40.053
Change of Name, Change of Entity and Change in Control or Ownership	3D-40.099
Mortgage Lender License, Mortgage Lender License Pursuant to Savings Clause, and Branch Office License Renewal	3D-40.205
Correspondent Mortgage Lender License and Branch Office License Renewal and Reactivation	3D-40.225

PURPOSE AND EFFECT: Chapter 99-213, Laws of Florida, amended Section 494.0011(2), F.S., to allow the Department to adopt rules to allow electronic submission of any required forms, documents, or fees and to adopt rules to accept certification of compliance with statutory requirements in lieu of requiring submission of documents.

SUMMARY: The proposed amendments will give mortgage brokerage businesses, mortgage lenders, mortgage lenders pursuant to the saving clause, correspondent mortgage lenders and their branch offices the option of renewing their licenses directly on the Department's website. The proposed amendment would also allow mortgage lenders, mortgage lenders pursuant to the saving clause, and correspondent mortgage lenders to certify that they have continuously maintained the net worth requirements of Sections 494.0061, 494.0062, 494.0065, or 494.00721, F.S., in lieu of submitting current audited financial statements to the Department.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: No statement of estimated regulatory costs has been prepared.

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

SPECIFIC AUTHORITY: 494.0011, 494.0032, 494.0036 FS.

LAW IMPLEMENTED: 494.0011, 494.0031, 494.032, 494.036, 494.0061, 494.0062, 494.0064, 494.0065 FS.

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

TIME AND DATE: 10:00 A.M., October 2, 2000

PLACE: Room 550, Fletcher Building, 101 East Gaines Street, Tallahassee, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: Bob Tedcastle, Financial Administrator, Division of Securities and Finance, Room 550, Fletcher Building, 101 East Gaines Street, Tallahassee, Florida 32399-0350, (850)410-9500

THE FULL TEXT OF THE PROPOSED RULES IS:

3D-40.053 Mortgage Brokerage Business License and Branch Office License Renewal.

(1) Each active mortgage brokerage business license shall be renewed for the biennial period beginning September 1 of each even-numbered year upon submission of the statutory renewal fee required by Section 494.032, F.S., and a completed renewal form. Form DBF-MB-707, Mortgage Brokerage Business License Renewal and Reactivation Form, revised 10/99, is hereby incorporated by reference and available by mail from the Department of Banking and Finance, Division of Securities and Finance, 101 East Gaines Street, Tallahassee, Florida 32399-0350.

(2) No change.

(3) Each active mortgage brokerage business branch office license shall be renewed in conjunction with the mortgage brokerage business license renewal upon submission of the statutory renewal fee required by Section 494.032, F.S. and a completed renewal form. Form DBF-MB-708, Mortgage Brokerage Business Branch Office License Renewal and Reactivation Form, revised 10/99, is hereby incorporated by reference and available by mail from the Department of Banking and Finance, Division of Securities and Finance, 101 East Gaines Street, Tallahassee, Florida 32399-0350.

(4) through (5) No change.

(6) Renewal via the Internet. In lieu of filing the paper version of any of the foregoing renewal forms, a licensee may renew its license electronically by following the applicable instructions on the Department's website (www.dbf.state.fl.us) on the Internet.

Specific Authority 494.0011(2), 494.0032(2),(3), 494.0036(2) FS. Law Implemented 494.0011(2), 494.0032, 494.0036 FS. History--New 11-2-86, Amended 2-8-90, 10-1-91, 12-12-99,_____.