

(2) During the open season specified in subsection (1), no person shall engage in food shrimp production in any waters of the Southeast Region in Dade County during the period each week beginning at 6:00 a.m. on Saturday and ending at 6:00 a.m. on Sunday.

Specific Authority Art. IV, Sec 9, Fla. Const. Law Implemented Art. IV, Sec. 9, Fla. Const. History--New 12-2-99, Amended _____.

Section II Proposed Rules

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 a rule to reschedule specified drug products containing Hydrocodone as Schedule III substances.

SUMMARY: The proposed rule reschedules specified drug products containing Hydrocodone as Schedule III substances.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding the statement of estimated 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: 893.0355(2) FS.

LAW IMPLEMENTED: 893.0355 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 (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

TIME AND DATE: 10:00 a.m., October 24, 2000

PLACE: Room G19, Collins Building, 107 W. Gaines Street, Tallahassee, Florida

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

THE FULL TEXT OF THE PROPOSED RULE 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 _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Edwin A. Bayo, Assistant Attorney General

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Richard E. Doran, Deputy Attorney General

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 29, 2000

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 8, 2000

DEPARTMENT OF EDUCATION

Florida School for the Deaf and the Blind

RULE TITLE: Other Personnel

RULE NO.: 6D-5.003

PURPOSE AND EFFECT: This rule is amended to clarify and give additional definitions of certain job descriptions, to comply with state requirements, and indicate certification requirements needed for various positions at the Florida School for the Deaf and the Blind.

SUMMARY: This rule is amended to revise certain requirements, to comply with state standards and to delete positions no longer required as those particular needs are being met through other resources.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: None.

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: 242.331(3) FS.

LAW IMPLEMENTED: 229.053(2)(i),(j), 230.23(4)(m), 242.331(6)(b) FS.

A PUBLIC HEARING WILL BE HELD AT THE TIME, DATE AND PLACE SHOWN BELOW:

TIME AND DATE: 9:00 a.m., Saturday, October 28, 2000

PLACE: Wilson Music Building Auditorium, FSDB Campus, St. Augustine, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Elaine F. Ocuto, Executive Assistant to the President, Florida School for the Deaf and the Blind, 207 N. San Marco Avenue, St. Augustine, FL 32084-2799

THE FULL TEXT OF THE PROPOSED RULE IS:

6D-5.003 Other Personnel.

Responsibilities and duties of other members of the staff in the areas of the deaf and the blind shall be listed on job description forms on file in the Human Resource Management and Development Office at the School. Degrees and certification requirements of such personnel hired after January 1, 2001 are as follows:

(1) Assistant Principal. Certification by the State of Florida in Hearing Impaired or Visually Impaired, ~~as appropriate,~~ and Administration and Supervision or Educational Leadership, and five (5) years teaching experience.

(2) Supervising Teacher — ~~Academic~~. Certification by the State of Florida in Hearing Impaired or Visually Impaired, ~~as appropriate,~~ and Administration and Supervision or Educational Leadership, or a Master's Degree in Hearing Impaired or Visually Impaired and twelve (12) semester hours in Educational Leadership, and three (3) years teaching experience.

(3) Supervising Teacher — ~~Vocational~~. Certification by the State of Florida in Hearing Impaired or Visually Impaired, ~~as appropriate,~~ and Administration and Supervision or Educational Leadership, or certification by the State of Florida in Vocational Education, and Administration and Supervision or Educational Leadership and nine (9) semester hours in Hearing Impaired or Visually Impaired, and three (3) years teaching experience.

(3)(4) Supervising Teacher — Physical Education. Certification by the State of Florida in Hearing Impaired, Visually Impaired or Physical Education and Administration and Supervision or Educational Leadership, or a Master's Degree in Physical Education with certification, and twelve (12) semester hours in Educational Leadership and fifteen (15) semester hours in Hearing Impaired or Visually Impaired and certification in physical education or fifteen (15) semester hours in physical education and certification in Hearing Impaired or Visually Impaired, and three (3) years teaching experience.

(4)(5) Director of ~~Diagnostic Services~~ Child Study Center. A Master's Degree in Hearing Impaired or Visually Impaired; ~~Psychology, Audiology, or Child Development~~. Certification by the State of Florida in Hearing Impaired or Visually Impaired, twelve (12) semester hours in Administration and Supervision or Educational Leadership and three (3) years teaching working experience ~~in an educational setting with Hearing Impaired or Visually Impaired students.~~

(5)(6) Director of Student Life. A Master's Degree in one of the following areas: Hearing Impaired, ~~or~~ Visually Impaired, Educational Leadership, Special Education, ~~Learning Disabilities or Emotionally Handicapped,~~ Child Care, Guidance and Counseling, Psychology, ~~or~~ School Psychology, ~~Psychologist.~~ Social Work, or related areas. Certification by

~~the State of Florida in Hearing Impaired or Visually Impaired, as appropriate,~~ and twelve (12) semester hours in Educational Leadership, and fifteen (15) semester hours in Hearing Impaired or Visually Impaired, and three (3) years experience in a ~~school~~ residential setting.

(6)(7) Director of Staff and Curriculum Development. A Master's Degree in Hearing Impaired, Visually Impaired, or Educational Leadership and certification by the State of Florida in Hearing Impaired or Visually Impaired with twelve (12) semester hours in Curriculum Development, twelve (12) semester hours in Educational Leadership, and three (3) years teaching experience with Hearing Impaired or Visually Impaired students.

(7)(8) Director of Technology Services. A Master's Degree in Hearing Impaired, Visually Impaired, Educational Technology, or Educational Leadership, and certification by the State of Florida in Hearing Impaired or Visually Impaired, and Education Administration and Supervision or Educational Leadership, and three (3) years teaching experience.

(8)(9) Director of Mental Health. Licensure by the State of Florida as School Psychologist or Clinical Social Worker, or certification by the State of Florida in Guidance and Counseling or School Social Worker or School Psychologist, and ~~fifteen (15)~~ twelve (12) semester hours in Hearing Impaired or Visually Impaired, and twelve (12) semester hours in Administration and Supervision or Educational Leadership, and three (3) years related experience.

(9)(10) Director of Audiology and Speech Services. Licensure by the American Speech-Language Hearing Association, nine (9) semester hours in Hearing Impaired, and twelve (12) semester hours in Administration and Supervision or Educational Leadership, and three (3) years related experience.

(10)(11) Specialist — Psychologist. Certification by the State of Florida as School Psychologist or licensure by the State of Florida as a Psychologist or School Psychologist ~~and nine (9) semester hours in Hearing Impaired or Visually Impaired.~~

(11)(12) Specialist — Audiologist. Licensure by the American Speech Language-Hearing Association, and the State of Florida, and fifteen (15) ~~nine (9)~~ semester hours in Hearing Impaired or Visually Impaired.

(12)(13) Specialist — Coordinator of Early Intervention Services. Certification by the State of Florida in Hearing Impaired or Visually Impaired, and a Master's Degree, and fifteen (15) ~~nine (9)~~ semester hours in Early Childhood Education.

(14) ~~Specialist — Community Education Coordinator.~~ Certification by the State of Florida in Hearing Impaired or Visually Impaired, ~~and three (3) years experience directly related with hearing impaired or visually impaired, and nine (9) semester hours in School/Community Relations.~~

~~(13)~~⁽¹⁵⁾ Specialist – Technology Resource Specialist. Certification by the State of Florida in Hearing Impaired, and a Master's Degree and ~~fifteen (15) nine (9)~~ semester hours in Instructional Technology.

~~(14)~~⁽¹⁶⁾ Specialist – Educational Data Information Coordinator. Certification by the State of Florida in Hearing Impaired or Visually Impaired, and a Master's Degree in Computer Programming and ~~nine (9) semester hours in Computer Science and Technology systems or demonstrated skills via work experience regarding computer programming or computer science.~~

~~(15)~~⁽¹⁷⁾ Specialist – Statewide Technology Training Specialist. Certification by the State of Florida in Hearing Impaired or Visually Impaired, and a Master's Degree, and ~~fifteen (15) nine (9)~~ semester hours in Computer Applications Science or Instructional Technology.

~~(16)~~⁽¹⁸⁾ Specialist – Specific Learning Disabilities Program Specialist. Certification by the State of Florida in Specific Learning Disabilities, and a Master's Degree, and ~~fifteen (15) eighteen (18)~~ semester hours in Hearing Impaired or Visually Impaired, or certification in Hearing Impaired or Visually Impaired, and ~~fifteen (15) eighteen (18)~~ semester hours in Specific Learning Disabilities.

~~(17)~~⁽¹⁹⁾ Specialist – Coordinator of Computer Services Resources. Certification by the State of Florida in Hearing Impaired or Visually Impaired, and a Master's Degree, and ~~fifteen (15) twelve (12)~~ semester hours in Instructional Technology.

~~(18)~~⁽²⁰⁾ Specialist – Coordinator of Assessment, Assistant Director of Staff and Curriculum Development. Certification by the State of Florida in Hearing Impaired or Visually Impaired, and a Master's Degree, and ~~fifteen (15) nine (9)~~ semester hours in curriculum development and three (3) years teaching experience.

~~(19)~~⁽²¹⁾ Classroom Teachers – ~~Deaf~~. Certification by the State of Florida in an area of specialty (Hearing Impaired, Visually Impaired, Varying Exceptionalities), and certification in the appropriate instructional levels (grades K-6, Middle School, or content area for instructional levels 7-12). Teachers may be hired with certification in the "area of specialty" only with the understanding that the additional certification requirements may be completed over a specified period of time. At the secondary level, teachers with certification by the state of Florida in a subject content area may be hired with the understanding that the "area of specialty" certification must be completed within a specified period of time. Personnel in teaching positions assigned to students with special needs may be selected, if the applicant possesses certification by the State of Florida in other special education areas (Mentally Handicapped, Specific Learning Disabilities, Emotionally Handicapped, or a related area). Teachers selected in this manner will be required to complete twelve (12) semester hours in Hearing Impaired or Visually Impaired over a

specified period of time, or certification by the State of Florida in Hearing Impaired or Visually Impaired and twelve (12) semester hours in Mentally Handicapped or Specific Learning Disabilities, or Emotionally Handicapped, or Varying Exceptionalities, Hearing Impaired, Elementary Education for Instructional Levels K-6, Middle School, or content area for Instructional Levels 7-12. CED (Council on Education for the Deaf) certification may be used as an initial certification for one school year until state of Florida certification is obtained.

~~(22) Classroom Teacher – Blind. Certification by the State of Florida in Visually Impaired, Elementary Education for Instructional Levels K-6, Middle School, or content area for Instructional Levels 7-12.~~

~~(20)~~⁽²³⁾ Physical Education Teacher. Certification by the State of Florida in Hearing Impaired or Visually Impaired and Physical Education and an area of specialty (Hearing Impaired, Visually Impaired, Varying Exceptionalities). Teachers may be hired with certification in physical education only with the understanding that the certification in the area of specialty must be completed in a specified period of time. CED certification may be used as an initial certification for one school year until state of Florida certification is obtained.

~~(24) Special Needs Teacher. Certification by the State of Florida in Hearing Impaired or Visually Impaired and twelve (12) semester hours in Mentally Handicapped or Specific Learning Disabilities or Emotionally Handicapped, or state certification in Mentally Handicapped or Specific Learning Disabilities or Emotionally Handicapped and twelve (12) semester hours in Hearing Impaired or Visually Impaired.~~

~~(21)~~⁽²⁵⁾ Career Education (Vocational) Teacher. Certification by the State of Florida in Vocational Instructional area and twelve (12) semester hours in an area of specialty (Hearing Impaired, Visually Impaired, Varying Exceptionalities). Teachers may be selected with certification in a vocational instructional area with the understanding that the twelve (12) semester hours in the appropriate area of specialty must be completed over a specified period of time. Hearing Impaired or Visually Impaired. CED certification may be used as an initial certification for one school year until state of Florida certification is obtained.

~~(26) Physical Therapist. State of Florida licensure in Physical Therapy.~~

~~(27) Occupational Therapy Assistant. State of Florida licensure as Occupational Therapist Assistant.~~

~~(28) Occupational Therapy/Registered. State of Florida licensure as Occupational Therapist.~~

~~(29) Adaptive Physical Education. Certification by the state of Florida in Hearing Impaired or Visually Impaired, Physical Education, nine (9) semester hours in Adaptive Physical Education. CED certification may be used as an initial certification for one school year until state of Florida certification is obtained.~~

~~(30) Work Evaluator. Certification by the State of Florida in Vocational Education and nine (9) semester hours in Testing or Work Evaluations.~~

~~(22)(31) Speech Teacher. Certification by the State of Florida in Hearing Impaired or Visually Impaired, and twelve (12) semester hours in Speech_ and Language Impaired, or certification by the State of Florida in Speech_ and Language Impaired, and twelve (12) semester hours in Hearing Impaired, or Visually Impaired.~~

~~(23)(32) Specialist – Clinical Social Worker. Licensure by the State Department of Professional Regulation, and certification by the Academy of Certified Social Workers, and fifteen (15) nine (9) semester hours in Hearing Impaired or Visually Impaired.~~

~~(24)(33) Guidance Counselor. Certification by the State of Florida in Guidance and Counseling with twelve (12) semester hours in Hearing Impaired or Visually Impaired.~~

~~(25)(34) Librarian. Certification by the State of Florida in Library/Educational Media Specialist with twelve (12) semester hours in Hearing Impaired or Visually Impaired.~~

~~(26)(35) Specialist Educational Diagnostician. Certification by the State of Florida in Hearing Impaired or Visually Impaired, and a Master's Degree, and fifteen (15) twelve (12) semester hours in assessment.~~

~~(27)(36) Orientation and Mobility. Certification by the State of Florida in Visually Impaired and endorsement in Orientation and Mobility.~~

~~(28)(37) Technology Media Teacher Specialist. Certification by the State of Florida in Hearing Impaired and twelve (12) semester hours in Media/Technology.~~

~~(29)(38) Specialist – Coordinator of Academic Guidance. Certification by the State of Florida in Guidance and Counseling, and a Master's Degree, and fifteen (15) twelve (12) semester hours in Hearing Impaired or Visually Impaired, or a Master's Degree and Certification by the State of Florida in Hearing Impaired or Visually Impaired and fifteen (15) nine (9) semester hours in Guidance and Counseling.~~

~~(30)(39) Specialist – Residential Curriculum Coordinator. Certification by the State of Florida in Hearing Impaired or Visually Impaired or Specific Learning Disabilities or Emotionally Handicapped or Mentally Handicapped, or Varying Exceptionalities, and a Master's Degree, and fifteen (15) twelve (12) semester hours in Hearing Impaired or Visually Impaired Child Development, and/or Child Care.~~

~~(31)(40) Specialist – Behavior specialist. Certification by the State of Florida as School Psychologist or Guidance and Counseling or Emotionally Handicapped, and a Master's Degree, including six (6) semester hours in three (3) counseling related courses, nine (9) semester hours in two (2) behavioral management courses, and fifteen (15) semester hours three (3) courses in Hearing Impaired or Visually Impaired.~~

~~(32)(41) Specialist – Social Worker. Certification by the State of Florida in School Social work, and a Master's Degree and fifteen (15) twelve (12) semester hours in Hearing Impaired or Visually Impaired, as appropriate.~~

~~(42) Clinical Counselor. Licensure by the State of Florida as Clinical Counselor and twelve (12) semester hours in Hearing Impaired or Visually Impaired.~~

~~(33)(43) Specialist – Staffing Specialist. Certification by the State of Florida in Hearing Impaired or Visually Impaired, and a Master's degree and three (3) years successful teaching, counseling, or school psychologist with sensory impaired students.~~

~~(34)(44) Specialist Internet/Website Specialist. Certification by the State of Florida in Hearing Impaired or Visually Impaired, and a Master's degree and fifteen (15) nine (9) semester hours in Instructional Technology, and six (6) hours three (3) of which are in HTML (HyperText Markup Language) program language or web master certification application, and five (5) years teaching experience with Hearing Impaired or Visually Impaired, three (3) of those years in using technology in the classroom.~~

~~(35)(45) Assistant Director of Student Life. A Bachelor of Arts or Bachelor of Science Degree in one of the following areas: Physical Education, Recreation, Hearing Impaired or Visually Impaired, Special Education, Learning Disabilities or Emotionally Handicapped, Child Care, Guidance and Counseling, or Psychology, Social Work, or related areas, or a Master's Degree in School Psychology or Educational Leadership School Psychologist. Certification by the state of Florida in Hearing Impaired or Visually Impaired, as appropriate, and twelve (12) semester hours in Educational Leadership and three (3) years experience in a residential school setting.~~

~~(36) Specialist – Speech Language Pathologist. Certification by the State of Florida in Speech-Language Impaired, or certification of Clinical Competency from the American-Speech Language Hearing Association and licensure by the state of Florida Department of Health in Speech-Language Pathology.~~

~~(37) Specialist – Mainstream Coordinator. Certification by the State of Florida in Hearing Impaired or Visually Impaired and a Master's Degree.~~

~~(38)(46) In addition to the requirement of Rule 6D-5.003, FAC, the educational staff will be required to meet the State Board of Education Chapter 6A certification requirements as applicable to the Florida School for the Deaf and the Blind.~~

~~Specific Authority 242.331(3) FS. Law Implemented 242.331(4) FS. History—New 12-19-74, Amended 10-9-84, 12-6-92, 10-26-94, 7-10-95, 2-22-97, 2-24-98, _____.~~

~~NAME OF PERSON ORIGINATING PROPOSED RULE:
Elmer Dillingham, Jr., President, Florida School for the Deaf and the Blind~~

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Board of Trustees of the Florida School for the Deaf and the Blind
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 12, 2000
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: July 14, 2000

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE TITLES:	RULE NOS.:
Conveyances Subject to Tax	12B-4.013
Conveyances Not Subject to Tax	12B-4.014
Computation of Tax; Definitions	12B-4.052
Taxable Documents	12B-4.053
Exempt Transactions	12B-4.054

PURPOSE AND EFFECT: The proposed amendments to Rules 12B-4.052, F.A.C., 12B-4.053, F.A.C., and 12B-4.054, F.A.C., incorporate the 1998 law changes to Chapter 201, F.S. The legislation amended s. 201.09(1), F.S., resulting in the elimination of the requirement to prepare a side note when renewing a term note for an amount exceeding the unpaid balance, or when renewing a note evidencing a revolving obligation for an amount exceeding the original face amount. Subsection (24) of Rule 12B-4.053, F.A.C., and subsection (1) of Rule 12B-4.054, F.A.C., are being deleted and their provisions consolidated into subsection (12) of Rule 12B-4.052, F.A.C. Subsection (31) of Rule 12B-4.013, F.A.C., and subsection (8) of Rule 12B-4.014, F.A.C., are being removed from the Florida Administrative Code due to 2000 legislation that eliminated the imposition of documentary stamp tax on transfers of real property resulting from a merger.

SUMMARY: Provides new requirements for renewing term notes and notes evidencing revolving obligations. Deletes requirements for the imposition of documentary stamp tax on transfers of real property resulting from a merger.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: Since the requirements and procedures associated with these proposed rule provisions are adequately covered by statute, there are no additional or significant regulatory costs involved. Therefore, 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 for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 201.11, 213.06(1) FS.
LAW IMPLEMENTED: 201.01, 201.08, 201.09, 201.10, 201.11, 201.21, 201.22, 201.23, 201.24, 517.32 FS.

A HEARING WILL BE HELD AT THE TIME, DATE AND PLACE SHOWN BELOW:

TIME AND DATE: 10:00 a.m., October 24, 2000
 PLACE: Room 116, Larson Building, 200 E. Gaines Street, Tallahassee, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: Joy Eldred, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, phone (850)922-4844

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Persons needing an accommodation to participate in any proceeding before the Technical Assistance and Dispute Resolution Office should call (850)922-4704 (Voice) or 1(800)367-8331 (TDD) at least five working days before such proceeding.

THE FULL TEXT OF THE PROPOSED RULES IS:

12B-4.013 Conveyances Subject to Tax.

(1) through (30) No change.

~~(31) Statutory Merger: The transfer of real property to a surviving corporation, partnership, limited liability company or other business entity resulting from the operation of an applicable statute governing the merger or consolidation of such business entities is not taxable unless a deed is given, in which case the consideration is presumed to be equal to the fair market value of the real property interest being transferred.~~

~~Cross Reference — Rules 12B-4.013(7) and 12B-4.014(8), F.A.C.~~

~~(31)(32) No change.~~

Specific Authority 201.11, 213.06(1) FS. Law Implemented 201.01, 201.02 FS. History—Revised 8-18-73, Formerly 12A-4.13, Amended 12-11-74, 2-21-77, 5-23-77, 12-26-77, 7-3-79, 9-16-79, 11-29-79, 3-27-80, 12-23-80, 12-30-82, Formerly 12B-4.13, Amended 12-5-89, 6-4-90, 2-13-91, 2-16-93, 10-18-94, 12-30-97, 7-28-98,_____.

12B-4.014 Conveyances Not Subject to Tax.

(1) through (7) No change.

~~(8) Statutory Merger: The transfer of real property to a surviving corporation, partnership, limited liability company or other business entity resulting from the operation of an applicable statute governing the merger or consolidation of such business entities is not taxable unless a deed is given, in which case the consideration is presumed to be equal to the fair market value of the real property interest being transferred.~~

~~Cross Reference — Rules 12B-4.013(7) and 12B-4.013(31), F.A.C.~~

(9) through (16) renumbered (8) through (15) No change.

Specific Authority 201.11, 213.06(1) FS. Law Implemented 201.01, 201.02 FS. History—Revised 8-18-73, Formerly 12A-4.13, Amended 2-21-77, 12-26-77, 12-23-80, Formerly 12B-4.14, Amended 12-5-89, 6-4-90, 2-13-91, 2-16-93, 10-18-94, 12-30-97,_____.

12B-4.052 Computation of Tax; Definitions.

(1) through (11) No change.

(12) Renewals: Each renewal as defined in s. 201.08(5), F.S., of a written obligation to pay money, or of a mortgage or other security agreement, is taxable, unless it satisfies the requirements of s. 201.09(1), F.S. ~~Renewal Note, Mortgage, Trust Deed, Security Agreement or Other Evidence of Indebtedness:~~

~~(a) Except as provided in paragraph (e), a written agreement, such as a loan agreement, that alters or modifies the contract or obligation of an original promissory note, mortgage, trust deed, security agreement, or other evidence of indebtedness, by adding one or more obligors, increasing the principal balance, changing the interest rate, changing the maturity date, changing the payment terms, or assuming the terms of the original contract or obligation, is a renewal of the original note, mortgage, trust deed, security agreement, or other evidence of indebtedness. A renewal that does not add obligor(s) and merely changes the interest rate, the maturity date, or the payment terms is not subject to tax provided tax was paid on the original document and the original document is attached to the renewal. A written agreement which alters or modifies the contract or obligation of an original promissory note, mortgage, trust deed, security agreement or other evidence of indebtedness, by adding one or more obligors, increasing the principal balance, changing the interest rate, changing the maturity date, changing the payment terms, or assuming the terms of the original contract or obligation is a renewal of the original note, mortgage, trust deed, security agreement, or other evidence of indebtedness. A renewal which changes the interest rate, maturity date or the payment terms is not subject to tax where the tax was paid on the original document. A renewal which adds one or more obligors, increases the unpaid principal balance of a term loan, or increases the face amount of a revolving line of credit, or where the tax was not paid on the original document is subject to tax. See also s. 201.09, F.S. Cross Reference — Rules 12B-4.051(1), 12B-4.053(19), F.A.C., and s. 201.08(5), F.S.~~

~~(b) A renewal of a term obligation is subject to tax on the amount of the increase of the unpaid principal balance. A term loan with periodic disbursements, such as a construction loan, may be renewed for the undisbursed amount, together with the unpaid balance of the amount that was previously disbursed, without payment of additional tax. A written agreement that does not modify the terms of the indebtedness evidenced by a promissory note, mortgage, trust deed, security agreement, or other evidence of indebtedness in a way described in (a) is not a renewal. Examples of modifications to documents that are not renewals include those given or recorded to correct errors, modify covenants, conditions, or terms unrelated to the debt; sever a lien into separate liens; provide for additional~~

~~collateral, substitute, or further security for the indebtedness; consolidate indebtedness or collateral; add, change, or delete guarantors; or substitute a new mortgagee or payee.~~

~~(c) A renewal of a revolving obligation is subject to tax on the amount of the increase over the original face amount of the original obligation. When a promissory note references terms (interest rate, payment terms, or maturity date) contained in a loan agreement and neither document expressly incorporates the other, a modification or amendment of such terms contained in the loan agreement is not considered to be a renewal of the promissory note. However, if the promissory note itself is amended as described in (a), the modifying document is a renewal.~~

~~(d) Under paragraphs (b) and (c), a separate side note is not required. The principal balance or original face amount can be indicated by a notation on the renewal document, by reference to the document being renewed, or by other proof retained by the borrower(s) or lender.~~

~~(e) Notwithstanding paragraphs (a) and (b) and (c) above:~~

~~1. A renewal note that adds one or more obligors is subject to tax on the full amount of the obligation.~~

~~2. An assumption of an existing obligation is subject to tax on the full amount of the note assumed.~~

~~3. A renewal note is subject to tax on the full amount of the obligation if the proper tax was not paid on the instrument being renewed.~~

~~a. A renewal of a promissory note is subject to tax on the full amount of the obligation if the note being renewed is not attached with cancelled stamps or an appropriate notation showing full payment of tax imposed by law.~~

~~b. A renewal mortgage or other security document shall state the official book and page number of the original mortgage or other security document being renewed which evidences prior payment in full of stamp tax due, or shall have attached to it for recording the original note or a copy thereof with evidence of proper stamp tax paid. Unless this evidence is present, the renewal is subject to tax on the full amount of the obligation.~~

~~4. If the original note and mortgage is satisfied, an instrument that might otherwise appear to be a renewal of the original note and mortgage is taxable on the full amount of the obligation. (In this case, the instrument represents a new obligation.)~~

~~(f) A written agreement that does not modify the terms of the indebtedness evidenced by a promissory note, mortgage, trust deed, security agreement, or other evidence of indebtedness in a way described in paragraph (a) is not a renewal. Examples of modifications to documents that are not renewals include those given or recorded to:~~

~~1. Correct errors;~~

~~2. Modify covenants, conditions, or terms unrelated to the debt;~~

~~3. Sever a lien into separate liens;~~

4. Provide additional or substitute security for the indebtedness:

- 5. Consolidate indebtedness or collateral;
- 6. Add, change, or delete guarantors; or
- 7. Substitute a new mortgagee or payee.

(g) When a promissory note references terms (interest rate, payments terms, or maturity date) contained in a loan agreement and neither document expressly incorporates the other, a modification or amendment of such terms contained in the loan agreement is not treated as a renewal of the promissory note. However, if the modifying document amends the promissory note itself in a way described in the definition of a renewal in paragraph (a), then the modifying document is a renewal.

(13) No change.

Specific Authority 201.11, 213.06(1) FS. Law Implemented 201.08, 201.09 FS. History—Revised 8-18-73, Formerly 12A-4.52, Amended 8-8-78, 3-12-79, 2-3-80, 3-30-81, 8-29-84, Formerly 12B-4.52, Amended 12-5-89, 2-13-91, 10-18-94, 12-30-97, 7-28-98, _____.

12B-4.053 Taxable Documents.

(1) through (23) No change.

(24) ~~Renewal notes: Renewed notes are taxable for the full amount of the obligation or indebtedness evidenced thereby, unless they meet the requirements of s. 201.09(1), F.S. Examples of renewal notes requiring tax include but are not limited to the following notes, where:~~

- ~~(a) The unpaid balance of a term note is increased.~~
- ~~(b) The face amount of a revolving line of credit is increased.~~
- ~~(c) An additional obligor is added.~~
- ~~(d) The original note is assumed by another person.~~
- ~~(e) There is no attachment of the original note with cancelled stamps or appropriate notation thereon showing full payment of tax as required by law. Cross Reference—Rule 12B-4.052(12) and Rule 12B-4.054(1), F.A.C.~~

(25) through (33) renumbered (24) through (32) No change.

Specific Authority 201.11, 213.06(1) FS. Law Implemented 201.01, 201.08 FS. History—Revised 8-18-73, Formerly 12A-4.53, Amended 2-21-77, 11-29-79, 4-11-80, 7-27-80, 12-23-80, 3-30-81, 12-30-82, 8-29-84, Formerly 12B-4.53, Amended 12-29-86, 12-5-89, 2-13-91, 10-18-94, 12-30-97, 7-28-98, _____.

12B-4.054 Exempt Transactions.

~~(1) Renewal Notes, Mortgages, Trust Deeds, Security Agreements, or Other Evidences of Indebtedness: When any note, mortgage, trust deed, security agreement, or other evidence of indebtedness is given in renewal of the note, mortgage, trust deed, security agreement, or other evidence of indebtedness, the document shall not be subject to stamp tax provided all of the requirements under s. 201.09, F.S., have been met. A renewal note shall have attached to it the original note, showing full payment of tax due. A renewal mortgage, trust deed, security agreement, or other evidence of~~

~~indebtedness shall state the official book and page number of the original mortgage or other security document being renewed which evidences prior payment in full of stamp tax due, or shall have attached to it for recording the original note or a copy thereof with evidence of proper stamp tax paid. Examples of exempt note transactions are as follows (same rationale is applicable to mortgages, trust deeds, security agreements, or other evidences of indebtedness): Also see s. 201.08(5), F.S., and Rule 12B-4.052(12), F.A.C.~~

~~(a) A renewal note executed merely to increase the rate of interest or to extend the length of payments of an existing note, without enlargement of the existing principal balance, is not taxable. (1959 Op. Att’y. Gen. Fla. 059-11 (Jan. 21, 1959))~~

~~(b) The insertion of the name of a new payee, who has become holder of the original note and is entitled to receive payment of the obligation, does not make the note taxable if all other provisions of s. 201.09, F.S., are met. (1962 Op. Att’y. Gen. Fla. 062-139 (Oct. 23, 1962))~~

~~(c) Renewal of a master note, note drawn in connection with a letter of credit, bail bond or otherwise is exempt if, at date of renewal, the face amount of the renewal note does not exceed the unpaid balance of the original note and all other requirements of s. 201.09, F.S., are met. Cross Reference—Rule 12B-4.053(29), F.A.C.~~

~~(d) A note renewing a revolving obligation may be renewed tax free for the full original face amount of the original obligation provided all other requirements of s. 201.09, F.S., are met. Term notes such as construction loans or other loans with periodic disbursements may be renewed for the undisbursed amount together with only the unpaid balance of the amount which was previously disbursed. Cross Reference—Rule 12B-4.052(12)(a), F.A.C.~~

~~(e) After June 30, 1990, a renewal note will be exempt if it is executed only by the original obligor of the original promissory note and all other requirements of s. 201.09, F.S., are met.~~

(2) through (31) renumbered (1) through (30) No change.

Specific Authority 201.11, 213.06(1) FS. Law Implemented 201.01, 201.08, 201.09, 201.10, 201.11, 201.21, 201.22, 201.23, 201.24, 517.32 FS. History—Revised 8-18-73, Formerly 12A-4.54, Amended 2-21-77, 11-29-79, 3-5-80, 4-11-80, 7-27-80, 12-23-80, 2-12-81, Formerly 12B-4.54, Amended 3-30-81, 12-3-81, 12-29-86, 12-5-89, 2-13-91, 10-18-94, 12-30-97, 7-28-98, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Joy B. Eldred, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, or by telephone at (850)922-4844

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Charles Strausser, Revenue Program Administrator II, Technical Assistance and Dispute Resolution, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone number (850)922-4746

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 19, 2000
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Rule Development Workshop was published in the Florida Administrative Weekly on July 28, 2000, (Vol. 26, No.30, pp. 3425-3426)

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE TITLES:	RULE NOS.:
Documents, Extensions, and Due Dates for Filing	12C-3.0015
Calculation of Tax upon Resident Decedent Estates	12C-3.0035
Calculation of Tax upon Nonresident Decedent Estates	12C-3.0045
Calculation of Tax upon Nonresident Alien Decedent Estates	12C-3.0055
Forms	12C-3.008
Releases	12C-3.012
Protest Procedures	12C-3.013

PURPOSE AND EFFECT: These proposed rule amendments implement legislative changes to the Estate Tax statutes enacted in 1999. The effect of these proposed rule amendments is to reduce the administrative burden on taxpayers.

SUMMARY: A) The proposed amendments to Rule 12C-3.0015, F.A.C., clarify which rule provisions apply to decedents dying before January 1, 2000, and which provisions apply to those dying on or after January 1, 2000; specify the appropriate form(s) to be filed; discuss filing requirements which must be met within 9 months of the decedent's death; explain that the personal representative must submit a copy of the federal closing letter in certain cases; clarify when the Department will issue a Nontaxable Certificate and Receipt for Estate Tax Form; and further explain the instances which cause the assessment of penalties and/or the accrual of interest. B) The changes to Rule 12C-3.0035, F.A.C., clarify how to calculate the proper tax on the Estate Tax return; and revise the discussion concerning how an Estate Tax refund received from another state should be handled for Florida Estate Tax purposes. C) The proposed amendments to Rule 12C-3.0045, F.A.C., contain technical clarification regarding how to calculate the tax on nonresident decedents' estates. D) The suggested revisions to Rule 12C-3.0055, F.A.C., contain similar technical clarifications for calculating the tax on nonresident alien decedents' estates. E) The proposed amendments to Rule 12C-3.008, F.A.C., change the name of the agency's form DR-308. F) The changes to Rule 12C-3.012, F.A.C., conform several references to form DR-308 to the name change contained in Rule 12C-3.008, F.A.C. G) The proposed revisions to Rule 12C-3.013, F.A.C., provide that the procedures for protesting Estate Tax billings will be governed

by Rule 12-6.0033, F.A.C., and eliminate the less formal protest procedures currently contained in Rule 12C-3.013, F.A.C.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: Since the proposed amendments to these rules do not implement any new administrative program, but instead reduce the administrative burden on specific taxpayers, no new regulatory costs are being created. Therefore, no statement of estimated regulatory cost 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: 72.011, 198.08, 213.06(1), 213.21 FS.

LAW IMPLEMENTED: 72.011, 198.02, 198.03, 198.04, 198.05, 198.08, 198.12, 198.13, 198.14, 198.15, 198.22, 198.32, 213.21 FS.

A HEARING WILL BE HELD AT THE TIME, DATE AND PLACE SHOWN BELOW:

TIME AND DATE: 10:00 a.m., October 24, 2000

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: Maryellen Clemens, Senior Tax Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, Post Office Box 7443, Tallahassee, Florida 32314-7443, or by telephone at (850)922-4712

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: 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 Mary Herring at (850)922-4704. If you are hearing or speech impaired, please contact the Department by calling 1(800)DOR-TDD1 (1(800)367-8331).

THE FULL TEXT OF THE PROPOSED RULES IS:

12C-3.0015 Documents, Extensions, and Due Dates for Filing.

(1) Preliminary Notice and Report. For estates of decedents dying before January 1, 2000, within ~~Within~~ 2 months after the decedent's death or within a like period after qualifying as such, the personal representative shall submit to the Department of Revenue Form DR-301, Preliminary Notice and Report, to determine whether or not the estate is subject to tax.

(2)(a) Estate Not Subject to Tax.

1. For decedents dying prior to January 1, 2000:

If the estate is not required to file the federal estate tax Form 706 subject to federal estate tax, upon receipt of the Form DR-301 and \$5 fee, a nontaxable certificate will be issued to the estate's representative. This nontaxable certificate, (Form DR-302) may be when recorded in the county where the decedent owned property is located, will help show clear title to assets to be transferred from the decedent's estate.

2. For decedents dying on or after January 1, 2000:

The Department will no longer issue a Nontaxable Certificate and Receipt for Estate Tax (Form DR-302) in this instance. For decedents dying on or after January 1, 2000, if the estate is not required to file federal estate tax Form 706 or Florida estate tax Form F-706, the personal representative may file an Affidavit of No Florida Estate Tax Due (Form DR-312) with the Clerk of Court in each county where the decedent owned property. The affidavit will attest that no federal estate tax return (Form 706) is required to be filed for the estate and no Florida estate tax is due pursuant to Chapter 198, F.S. The certificate (Form DR-302) or affidavit (Form DR-312), when recorded in the county where the decedent's property is located, will remove the Department's lien. The certificate or affidavit is admissible as evidence to show nonliability for tax.

(3) Estate Possibly Subject to Tax.

(a) For decedents dying prior to January 1, 2000:

In addition to the Form DR-301, report, within nine months after the decedent's death, the personal representative (as defined in Section 198.01(2), F.S.) of every estate of a Florida resident, nonresident, or alien decedent whose estate includes Florida property and is required to file is subject to filing under the federal Federal Internal Revenue Code shall file a an executed copy of the executed federal estate tax return Federal Estate Tax Return (federal Federal Form 706 or federal Federal Form 706-NA 706NA), together with any payment of the Florida estate tax due with the Department of Revenue within nine months from the date of death. The copy of the executed Federal Estate Tax Return serves as the Florida estate tax return. If the Department of Revenue determines that the estate owes no tax to Florida, upon payment of a \$5 fee and receipt of a copy of the federal closing letter, the Department will issue to the personal representative a Nontaxable Certificate and Receipt for Estate Tax (Form DR-302). This certificate has the same effect as a receipt. It may be recorded in the county or counties in which the decedent owned property. The certificate is admissible as evidence that the estate owes no Florida estate tax.

(b) For decedents dying on or after January 1, 2000:

The personal representative of an estate owning Florida property must file the Florida Estate Tax Return for Residents, Nonresidents and Nonresident Aliens (Form F-706), and a copy of the executed federal estate tax return (Form 706 or Form 706-NA), together with any payment of Florida estate tax estimated to be due. Upon receipt of a copy of the federal closing letter and payment of any Florida estate tax due, the

Department will issue a Final Certificate for Estate Tax (Form DR-304). This certificate may be recorded as evidence that no additional Florida Estate Tax is due. If no tax is due, upon payment of a \$5 fee and receipt of a copy of the federal closing letter, the Department will issue a Nontaxable Certificate and Receipt for Estate Tax (Form DR-302).

(4) Domicile Affidavit – If the estate is filing as a Florida nonresident or nonresident alien, the personal representative must file the Estate Tax Domicile Affidavit, (Form DR-310), with the copies copy of the executed Florida Form F-706 and executed federal Federal Form 706.

(5) Extensions.

(a) If an extension of time is required for filing the copy of the federal Federal Form 706 return or paying the Florida estate tax, or both, the personal representative must file a copy of the federal extension request with the Department within 30 days after filing such request with the federal taxing authorities. If the federal Federal Internal Revenue Service grants the extension, the personal representative must file a copy of the approved federal extension with the Florida Department of Revenue within 30 days of receiving the approved federal extension. The Department will grant the same extension to pay or file with Florida as granted by the federal Federal Internal Revenue Service.

(b) An extension of time to file the copy of the federal Federal Form 706 return does not extend the time to pay the Florida estate tax. Interest and interest will accrue on any tax due and not paid by the original from the due date (as specified in Rule 12C-3.001(3), F.A.C.) will accrue from the original due date to the date until the tax is paid, and penalties will also be assessed. If an extension of time to pay is granted on the federal extension form, only interest will be assessed during the extension period. Penalties will not be assessed.

(6) No change.

Specific Authority 198.08, 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.05, 198.12, 198.13, 198.14, 198.15, 198.32 FS. History—New 12-13-94, Amended _____.

12C-3.0035 Calculation of Tax upon Resident Decedent Estates.

(1) Calculation of tax:

(a) Gross estate. The gross estate includes interests in property owned outside the United States.

(b) Credit for state death taxes. The credit for state death taxes as shown on the federal return is the beginning point for determination of the tax due Florida: on Form F-706, Florida Estate Tax Return for Residents, Nonresidents and Nonresident Aliens. The credit shown in Part I H of this return This entire credit is the amount of tax due Florida if the decedent was a Florida resident and the situs of all property in the estate was located in Florida. In the case of a resident decedent owning property with a situs in other states, a reduction against the Florida tax is allowed in Part I of the Florida return for the estate taxes properly paid to the other states after all refunds of

state taxes are adjusted against the other state taxes paid. ~~The gross estate includes interests in property owned outside the United States.~~

(2) No change.

(3) Subsequent State Tax Refunds. If, after filing the Florida Estate Tax Return (Form F-706) and/or a copy of the federal estate tax return (Form 706), a refund of estate or inheritance tax is received from another state, this refund is owed to Florida because this amount was claimed as a reduction of the amount due Florida. If the refund is received either: If, after filing an executed copy of the federal estate tax return (Federal Form 706) with the Department of Revenue, any amount of estate or inheritance tax is subsequently refunded by another state either prior to or after the closing letter is received from the IRS (or the Final Certificate, (Form DR-304) is issued to the estate, the personal representative is required to notify the Florida Department of Revenue of the corrected amount of estate or inheritance tax paid to the other state and remit the amount of the refund to Florida, plus interest on the refunded amount from the original due date of the return until the tax is paid to Florida.

(a) prior to or after the federal closing letter is received, or

(b) prior to or after the Florida Final Certificate (Form DR-304) is issued by the Department to the estate, the Florida Form F-706 must be amended and the amount of the refund remitted to the State of Florida. If the refund is not remitted timely with the amended Florida Estate Tax Return, interest and/or penalties may be assessed.

(4) No change.

Specific Authority 198.08, 213.06(1) FS. Law Implemented 198.02 FS. History—New 12-13-94, Amended _____.

12C-3.0045 Calculation of Tax upon Nonresident Decedent Estates.

(1) If the decedent was not a resident of Florida (but was a citizen or resident of the United States) and the estate owns property with a situs in Florida and a credit for state death taxes is taken on the federal return, estate tax will be due the State of Florida if the Florida property, in Part II, Florida Form F-706, as reduced by any related nonrecourse mortgage, has any value remaining after such reduction (but not below zero).

(2) To determine the amount of Florida estate tax due on Florida Form F-706, divide the gross value (net of nonrecourse mortgages) of the Florida assets property in Part II by the gross value (net of nonrecourse mortgages) of the entire estate (as shown on Line 1 of federal estate tax Form 706, taxable by the United States—(including property located outside the United States) in Part II and multiply this number by the credit for state death taxes in Part II. The result of these calculations is the amount of estate tax due Florida in Part II, Form F-706:

Florida Estate Tax =

<u> Gross value of Florida property </u>	X	Federal Credit for
Gross value of entire estate wherever situate*		State Death Taxes

*The gross value of the entire estate wherever situate includes all property in which the decedent had any interest, including property outside the United States.

(3) No change.

(4) Marital Deduction Property. The gross value of marital deduction property is included in the gross value of Florida property in Part II, if such property has a Florida situs and is included in the gross value of the estate, wherever situate. As part of the gross estate, such property is included in Florida's estate tax formula in Part II of the Florida F-706 Estate Tax Return.

Specific Authority 198.08, 213.06(1) FS. Law Implemented 198.03, 198.22 FS. History—New 12-13-94, Amended _____.

12C-3.0055 Calculation of Tax upon Nonresident Alien Decedent Estates.

(1) The following formula shall be used in calculating the tax upon the estate of an alien decedent who was not a citizen or resident of the United States at the time of death but who owned property in Florida: The gross value of property taxable under Florida estate tax law in Part III of the Florida Estate Tax Return Form F-706, as finally determined by the United States Internal Revenue Service in federal Form 706-NA, multiplied by the credit allowable for state death tax in Part III, under the Federal Revenue Act, divided by the gross value of the estate taxable by the United States in Part III, or:

Florida Estate Tax =

<u> Gross value of Florida property </u>	X	Federal Credit for
Gross value of all property located in the United States*		State Death Taxes

(2) The entire amount of the federal credit for state death taxes as shown on the executed copy of the federal Federal Form 706-NA 706NA and Part III of Florida Form F-706 is the amount of tax due Florida if all the United States property owned by the nonresident alien decedent was located in Florida. A portion of this credit is due Florida in Part III if other property is owned in other states by the nonresident alien decedent in other states. There is no Florida limitation (other than the amount of the credit for state death taxes) on the total amount of estate tax due Florida where some property is owned by the nonresident alien decedent in other states of the United States.

Specific Authority 198.08, 213.06(1) FS. Law Implemented 198.04 FS. History—New 12-13-94, Amended _____.

12C-3.008 Forms.

The following public-use forms and instructions are employed by the Department in its dealings with the public and are hereby adopted by reference. These forms are available by: 1) writing the Florida Department of Revenue, Forms Distribution Center, 168 Blountstown Highway, Tallahassee, Florida 32304; or, 2) faxing the Forms Distribution Center at (850)922-2208; or, 3) using a fax machine telephone handset to call the Department's automated Fax On Demand system at (850)922-3676; or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy; or, 5)

calling the Forms Request Line during regular office hours at 1(800)352-3671 (in Florida only) or (850)488-6800; or, 6) downloading selected forms from the Department's Internet site stated in the parentheses (<http://sun6.dms.state.fl.us/dor/>). Copies may be obtained by application to the Department of Revenue, Bureau of Tax Information and Media Services, P. O. Box 7443, Tallahassee, Florida 32399-7443.

Form Number	Title	Effective Date
(1) DR-301	Preliminary Notice and Report (r. 07/99 05/93)	08/94
DR-302	Nontaxable Certificate and Receipt for Estate Tax (r. 07/90)	01/93
DR-304	Final Certificate for Estate Tax (r. 05/90)	01/93
DR-305	Certified Copy of Final Certificate (r. 07/90)	01/93
DR-306	Certified Copy of Nontaxable Certificate (r. 08/92)	01/93
DR-307	Preliminary Monthly Report (r. 08/92)	01/93
(2) DR-308	Request and Certificate Application for Waiver and Release of Florida Estate Tax Lien (r. 01/00 09/82)	01/93
DR-309	Certificate of Waiver and Release of Florida Estate Tax Lien (r. 08/92)	01/93
(3) DR-310	Estate Tax Domicile Affidavit (r. 11/96 n. 04/94)	08/94
DR-311	Notice of Proposed Estate Tax Assessment (n. 06/94)	08/94
(4) DR-312	Affidavit of No Florida Estate Tax Due (for decedents dying on or after January 1, 2000) (n. 01/00)	
(5) F-706	Florida Estate Tax Return for Residents, Nonresidents and Nonresident Aliens (n. 01/00)	

Specific Authority 198.08, 213.06(1) FS. Law Implemented 198.08 420.53(4)(b) FS. History—New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, _____.

12C-3.012 Releases.

A decedent's estate being probated in this state may request a release of certain property from the estate tax lien. A release will be issued under the following conditions:

(1) Estate of Resident Decedents

(a) Filing of a Request an Application and Certificate for Waiver and Release of the Florida Estate Tax Lien (Form DR-308), together with:

1. through (b) No change.

(3) Waiver and Release of the Florida Estate Tax Lien.

When a release is requested, if it appears that a tentative tax or additional tax will be due this state on the basis of the

information contained in the Request Application and Certificate for Waiver and Release of the Florida Estate Tax Lien (Form DR-308), the tentative tax as determined in subsections (1) or (2) of this rule may be required before the Request and Certificate for Waiver and Release of Florida Estate Tax Lien (Form DR 308) is issued.

Specific Authority 198.08, 213.06(1) FS. Law Implemented 198.22 FS. History—New 8-25-94, Amended 12-13-94, _____.

12C-3.013 Protest Procedures.

The personal representative of an estate shall use the procedures contained in Rule 12-6.0033, F.A.C., to protest any billing issued to the estate by the Department.

(1) After receiving a billing notice issued by the Bureau of Returns Processing, the personal representative of the estate shall have 60 calendar days from the issuance of the billing notice to resolve the issue with the Revenue Examiner or Revenue Examiner's Supervisor. The personal representative may either call the Revenue Examiner at the number indicated on the billing notice or write the Chief, Bureau of Returns Processing, Department of Revenue, Building F, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. If the matter is not resolved at the end of the specified 60 calendar day period, the personal representative of the estate will be given an opportunity to request that a Notice of Proposed Estate Tax Assessment (Form DR-311), incorporated by reference in 12C-3.008, F.A.C., be issued. Alternatively, the personal representative of the estate may request a Notice of Proposed Estate Tax Assessment at any time if they wish to pursue other administrative or judicial remedies.

(2) Upon receipt of a request for a Notice of Proposed Estate Tax Assessment from the personal representative of the estate, the Department will issue the Notice of Proposed Estate Tax Assessment.

(3)(a) When a Notice of proposed Estate Tax Assessment is issued, the personal representative may secure further agency review by filing a written protest under the procedures provided for in Rule 12-6.003, F.A.C.

(b) Failure to timely file such written protest will result in the proposed assessment becoming final agency action pursuant to Rule 12-6.004(2)(a), F.A.C.

(4) Issues of domicile of the decedent shall be evaluated by the Department at any time, before or after, a decision under this rule is rendered.

Specific Authority 72.011, 420.53(4), 198.08, 213.06(1), 213.21(4)(a) FS. Law Implemented 72.011, 198.08, 213.21 FS. History—New 8-25-94, Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Maryellen Clemens, Senior Tax Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, Post Office Box 7443, Tallahassee, Florida 32314-7443, or by telephone at (850)922-4712

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Charles Strausser, Revenue Program Administrator II, Technical Assistance and Dispute Resolution, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone number (850)922-4746

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 19, 2000

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Rule Development Workshop was published in the Florida Administrative Weekly on July 28, 2000 (Vol. 26, No. 30, pp. 3426-3430)

DEPARTMENT OF CORRECTIONS

RULE TITLE: Qualified Representatives RULE NO.: 33-102.202

PURPOSE AND EFFECT: The purpose and effect of the proposed rule is to clarify the role of inmates in administrative proceedings.

SUMMARY: The proposed rule prohibits inmates from acting as qualified representatives in administrative proceedings.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: None.

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: 944.09 FS.

LAW IMPLEMENTED: 120.81, 944.09 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Giselle Lysten Rivera, Office of the General Counsel, Department of Corrections, 2601 Blair Stone Road, Tallahassee, Florida 32399-2500

THE FULL TEXT OF THE PROPOSED RULE IS:

33-102.202 Qualified Representatives.

Inmates shall not act as qualified representatives in administrative proceedings.

Specific Authority 944.09 FS. Law Implemented 120.81, 944.09 FS. History—New _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Louis A. Vargas

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Michael W. Moore, Secretary, Department of Corrections

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 13, 2000

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: August 25, 2000

AGENCY FOR HEALTH CARE ADMINISTRATION

Health Facility and Agency Licensing

RULE TITLE: Physical Plant Requirements for Ambulatory Surgical Centers RULE NO.: 59A-5.022

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, subsection (8) Electrical Requirements and 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 only emergency generators shall supply emergency power in ambulatory surgical centers. The proposed rule amendment will not compromise public safety, human health, the environment, or any other protection afforded by law.

SUMMARY: The proposed rule amends subsection (3) Elevators Where Required, subsection (8) Electrical Requirements, and subsection (10) Emergency Electric Systems. These changes are to correct conflicts with requirements of the NFPA (National Fire Protection Association) 99 and NFPA 110, and with the Accessibility Code. There is no change in any other physical requirement, description of the facilities or required standards as they pertain to ambulatory surgical centers.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: None 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: 395.1055 FS.

LAW IMPLEMENTED: 395.1055 FS.

IF REQUESTED IN WRITING 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: 1:00 p.m. DST, Monday, October 23, 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 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 FULL TEXT OF THE PROPOSED RULE IS:

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

The following minimum standards of construction and specified minimum essential facilities which must be included in ambulatory surgical centers shall apply to all ambulatory surgical centers construction and existing ambulatory surgical centers on the effective date of these rules:

(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 7C-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 22x78 inches)(559x1981 mm) in its horizontal position.

(4) through (8)(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.~~

~~(d)(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.

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

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

(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,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
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

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Ruben J. King-Shaw, Jr., Executive Director, Agency for Health Care Administration

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2000

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 8, 2000

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Funeral Directors and Embalmers

RULE TITLE: RULE NO.:

Continuing Education for License Renewal 61G8-17.0034

PURPOSE AND EFFECT: The Board proposes to add language to this rule to elucidate and improve the interpretation of text.

SUMMARY: This amendment stipulates a registered direct disposer's continuing education requirements include courses in health, safety, and laws and rules.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding the statement of estimated 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: 470.005(1), 470.015(1), 470.018 FS.

LAW IMPLEMENTED: 455.273, 470.015, 470.018 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE NEXT AVAILABLE ISSUE OF THE FLORIDA ADMINISTRATIVE WEEKLY.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Sherry Landrum, Executive Director, Board of Funeral Directors and Embalmers, Northwood Centre, 1940 N. Monroe Street, Tallahassee, Florida 32399-0750

THE FULL TEXT OF THE PROPOSED RULE IS:

61G8-17.0034 Continuing Education for License Renewal.

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

(b) Registered Direct Disposers shall complete three (3) contact hours of continuing education, which shall include courses in the areas of health, safety, and laws and rules.

(c) through (d) No change.

(3) through (6) No change.

Specific Authority 470.005(1), 470.015(1), 470.018 FS. Law Implemented 455.273, 470.015, 470.018 FS. History—New 4-10-94, Amended 3-14-95, 7-25-95, 9-25-95, 9-25-97, 11-11-99,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Board of Funeral Directors and Embalmers
NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Board of Funeral Directors and Embalmers
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 17, 2000
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 1, 2000

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Funeral Directors and Embalmers

RULE TITLE: Direct Disposal Establishments
RULE NO.: 61G8-23.004
PURPOSE AND EFFECT: The Board proposes to add language to this rule to improve clarity of the rule and facilitate its correct interpretation.

SUMMARY: This rule amendment establishes standards for the fixed location of direct disposal establishments.
SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding the statement of estimated 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: 470.005, 470.021 FS.
LAW IMPLEMENTED: 455.219(6), 470.021 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE NEXT AVAILABLE ISSUE OF THE FLORIDA ADMINISTRATIVE WEEKLY.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Sherry Landrum, Executive Director, Board of Funeral Directors and Embalmers, Northwood Centre, 1940 N. Monroe Street, Tallahassee, Florida 32399-0750

THE FULL TEXT OF THE PROPOSED RULE IS:

- 61G8-23.004 Direct Disposal Establishments.
(1) No change.
(2) Prior to the issuance and renewal of its license a direct disposal establishment shall be approved by the Department if upon inspection by the Department it is shown that:
(a) through (c) No change.
(d) The establishment shall be at a fixed, non-residential location in a building owned or leased by the direct disposer.
(e) The establishment shall be at least 625 square feet in size.

(f) If the establishment does not itself provide removal services, refrigeration facilities or cinerator facilities at or from its physical location address (profile location), upon application for registration, the establishment shall provide copies of its contracts with a removal service, refrigeration facility, retort or any appropriate combination thereof, located within 75 miles of the establishment's profile location.

(3) through (9) No change.

Specific Authority 470.005, 470.021 FS. Law Implemented 455.219(6), 470.021 FS. History--New 2-13-80, Amended 11-8-82, 8-16-83, Formerly 21J-23.04, Amended 6-5-90, Formerly 21J-23.004, Amended 4-10-94, 9-17-97, 1-4-98, 2-16-98, 5-17-98, 2-17-00, 6-14-00.

NAME OF PERSON ORIGINATING PROPOSED RULE: Board of Funeral Directors and Embalmers
NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Board of Funeral Directors and Embalmers
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 17, 2000
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 1, 2000

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Funeral Directors and Embalmers

RULE TITLE: Supervision of Pre-need Agents
RULE NO.: 61G8-28.001
PURPOSE AND EFFECT: The Board proposes to amend this rule to remove inconsistencies.

SUMMARY: This proposed amendment sets forth the requirement that pre-need agents be under the supervision of funeral directors.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding the statement of estimated 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: 470.005 FS.
LAW IMPLEMENTED: 470.005, 470.028 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE NEXT AVAILABLE ISSUE OF THE FLORIDA ADMINISTRATIVE WEEKLY.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Sherry Landrum, Executive Director, Board of Funeral Directors and Embalmers, Northwood Centre, 1940 N. Monroe Street, Tallahassee, Florida 32399-0750

THE FULL TEXT OF THE PROPOSED RULE IS:

61G8-28.001 Supervision of Pre-need Agents.

A pre-need agent shall be required to work under the supervision of ~~a~~ the funeral director to whom he is responsible, pursuant to Section 470.028, Florida Statutes.

Specific Authority 470.005 FS. Law Implemented 470.005, 470.028 FS. History—New 10-13-82, Formerly 21J-28.01, 21J-28.001, Amended.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Board of Funeral Directors and Embalmers

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Board of Funeral Directors and Embalmers

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 17, 2000

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 1, 2000

DEPARTMENT OF HEALTH

Board of Acupuncture

RULE TITLES:	RULE NOS.:
Herbal Therapies	64B1-4.004
Oriental Massage	64B1-4.005
Qi Gong	64B1-4.006
Electroacupuncture	64B1-4.007
Adjunctive Therapies	64B1-4.008
Dietary Guidelines	64B1-4.009
Traditional Chinese Medical Concepts, Modern Oriental Medical Techniques	64B1-4.010
Diagnostic Techniques, Western Diagnostic Terminology	64B1-4.011
Acupoint Injection Therapies	64B1-4.012

PURPOSE AND EFFECT: The proposed rules will define and explain the various therapies and techniques which are part of and may be practiced by a licensed acupuncturist.

SUMMARY: Proposed Rule 64B1-4.004 will define herbal therapies for purposes of determining those areas which are a part of the practice of acupuncture. Proposed Rule 64B1-4.005 will define oriental massage for purposes of determining those areas which are a part of the practice of acupuncture. Proposed Rule 64B1-4.006 will define Qi Gong for purposes of determining those areas which are a part of the practice of acupuncture. Proposed Rule 64B1-4.007 will define electroacupuncture for purposes of determining those areas which are a part of the practice of acupuncture. Proposed Rule 64B1-4.008 will define adjunctive therapies for purposes of determining those areas which are a part of the practice of acupuncture. Proposed Rule 64B1-4.009 will define dietary guidelines for purposes of determining those areas which are a part of the practice of acupuncture. Proposed Rule 64B1-4.010 will define traditional Chinese medical concepts and modern oriental medical techniques for purposes of determining those areas which are a part of the practice of acupuncture. Proposed Rule 64B1-4.011 will define diagnostic techniques for purposes of determining those areas which are a part of the

practice of acupuncture. Proposed Rule 64B1-4.012 will define acupoint injection therapies for purposes of determining those areas which are a part of the practice of acupuncture.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding the statement of estimated 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: 457.102, 457.104, 457.1085 FS., Section 62, Chapter 2000-318, Laws of Florida.

LAW IMPLEMENTED: 457.102, 457.1085 FS., Section 62, Chapter 2000-318, Laws of Florida.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE TIME, DATE AND PLACE TO BE PUBLISHED IN THE FLORIDA ADMINISTRATIVE WEEKLY AT A LATER DATE.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: William Buckhalt, Executive Director, Board of Acupuncture, 4052 Bald Cypress Way, Bin #C06, Tallahassee, Florida 32399-3256

THE FULL TEXT OF THE PROPOSED RULES IS:

64B1-4.004 Herbal Therapies.

Herbal therapy means the use, prescription, recommendation, and administration of herbal therapy/phytotherapy which consists of plant, animal, and/or mineral substances and shall include all homeopathic preparations to promote, maintain and restore health and to prevent disease.

Specific Authority 457.102, 457.104 FS., Section 62, Chapter 2000-318, Laws of Florida. Law Implemented 457.102 FS., Section 62, Chapter 2000-318, Laws of Florida. History—New

64B1-4.005 Oriental Massage.

Oriental massage includes traditional Chinese and modern oriental medical techniques which shall include: manual and mechanical stimulation of points, meridians, channels, collaterals, and ah-shi points; all forms of oriental bodywork including acupressure, amma, anmo, guasha, hara, niusha, reiki, reflexology, shiatsu, tuina, traction and counter traction, vibration, and other neuro-muscular, physical and physio-therapeutic techniques used in acupuncture and oriental medicine for the promotion, maintenance, and restoration of health and the prevention of disease.

Specific Authority 457.102, 457.104 FS., Section 62, Chapter 2000-318, Laws of Florida. Law Implemented 457.102 FS., Section 62, Chapter 2000-318, Laws of Florida. History—New

64B1-4.006 Qi Gong.

Qi Gong means the Chinese system of energy cultivation which uses posture, movement, exercises, breathing, meditation, visualization, and conscious intent to move, cleanse, or purify Qi to promote, maintain and restore health and to prevent disease.

Specific Authority 457.102, 457.104 FS., Section 62, Chapter 2000-318, Laws of Florida. Law Implemented 457.102 FS., Section 62, Chapter 2000-318, Laws of Florida. History–New

64B1-4.007 Electroacupuncture.

Electroacupuncture means the stimulation of points, meridians, channels, collaterals, and ah-shi points with or without needles with: the administration and/or prescription of percutaneous and transcutaneous electrical nerve and tissue stimulation; and/or the use of microcurrent; low volt; high volt; interferential current; galvanic current; and acupunctoscope.

Specific Authority 457.102, 457.104 FS., Section 62, Chapter 2000-318, Laws of Florida. Law Implemented 457.102 FS., Section 62, Chapter 2000-318, Laws of Florida. History–New

64B1-4.008 Adjunctive Therapies.

Adjunctive therapies shall include the stimulation of acupuncture points, ah-shi points, auricular points, channels, collaterals, meridians, and microsystems with the use of: air; aromatherapy; color; cryotherapy; electric moxibustion; homeopathy; hyperthermia; ion pumping cords; iridology; kirlian photography; laser acupuncture; lifestyle counseling; magnet therapy; paraffin; photonic stimulation; recommendation of breathing techniques; therapeutic exercises and daily activities; sound including sonopuncture; traction; water; thermal therapy; and other adjunctive therapies and diagnostic techniques of traditional Chinese medical concepts and modern oriental medical techniques as set forth in Rule 64B1-4.010.

Specific Authority 457.102, 457.104 FS., Section 62, Chapter 2000-318, Laws of Florida. Law Implemented 457.102 FS., Section 62, Chapter 2000-318, Laws of Florida. History–New

64B1-4.009 Dietary Guidelines.

Dietary guidelines shall include nutritional counseling as used in acupuncture and oriental medicine and the administration, prescription, and/or recommendation of nutritional supplements to promote, maintain, and restore health and to prevent disease.

Specific Authority 457.102, 457.104 FS., Section 62, Chapter 2000-318, Laws of Florida. Law Implemented 457.102 FS., Section 62, Chapter 2000-318, Laws of Florida. History–New

64B1-4.010 Traditional Chinese Medical Concepts, Modern Oriental Medical Techniques.

Traditional Chinese medical concepts and modern oriental medical techniques shall include diagnosis and treatment to prevent or correct malady, illness, injury, pain, addictions, other conditions, disorders, and dysfunction of the human body; to harmonize the flow of Qi or vital force; to balance the

energy and functions of a patient; and to promote, maintain and restore health and to prevent disease by the use or administration of: stimulation to acupuncture points, ah-shi, auricular points, channels, collaterals, meridians, and microsystems which shall include the use of: akabane; allergy elimination techniques; breathing; cold; color; correspondence; cupping; dietary guidelines; electricity; electroacupuncture; electrodermal screening (EDS); exercise; eight principles; five element; four levels; hara; heat; herbal therapy consisting of plant, animal, and/or mineral substances; infrared and other forms of light; inquiring of history; jing-luo; listening; moxibustion; needles; NAET; observation; oriental message - manual and mechanical methods; palpation; physiognomy; point micro-bleeding therapy; pulses; qi; xue and jin-ye; ryodoraku; san-jiao; six stages; smelling; tongue; tai qi; qi gong; wulun-baguo; yin-yang; zang-fu; Ayurvedic, Chinese, Japanese, Korean, Manchurian, Mongolian, Tibetan, Uighurian, Vietnamese, and other east Asian acupuncture and oriental medical concepts and treatment techniques; German acupuncture including electroacupuncture, diagnosis, and the use of laboratory test and imaging findings.

Specific Authority 457.102, 457.104 FS., Section 62, Chapter 2000-318, Laws of Florida. Law Implemented 457.102 FS., Section 62, Chapter 2000-318, Laws of Florida. History–New

64B1-4.011 Diagnostic Techniques, Western Diagnostic Terminology.

Diagnostic techniques which assist the acupuncture physician in diagnosis, corroboration and monitoring of an acupuncture treatment plan or in making a determination to refer a patient to other health care providers shall include: traditional Chinese medical concepts and modern oriental medical techniques, recommendation of home diagnostic screening; physical examination; use of laboratory test findings; use of imaging films, reports, or test findings; office screening of hair, saliva and urine; muscle response testing; palpation; reflex; range of motion; sensory testing; thermography; trigger points; vital signs; first-aid; hygiene; and sanitation.

Specific Authority 457.102, 457.104 FS., Section 62, Chapter 2000-318, Laws of Florida. Law Implemented 457.102 FS., Section 62, Chapter 2000-318, Laws of Florida. History–New

64B1-4.012 Acupoint Injection Therapies.

Adjunctive therapies shall include acupoint injection therapy which shall mean the injection of herbs, homeopathics, and other nutritional supplements in the form of sterile substances into acupuncture points by means of hypodermic needles but not intravenous therapy.

Specific Authority 457.102, 457.104 FS., Section 62, Chapter 2000-318, Laws of Florida. Law Implemented 457.102 FS., Section 62, Chapter 2000-318, Laws of Florida. History–New

NAME OF PERSON ORIGINATING PROPOSED RULE:
Board of Acupuncture

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Board of Acupuncture

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 13, 2000
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: August 25, 2000

DEPARTMENT OF HEALTH

Board of Osteopathic Medicine

RULE TITLE: Formulary
 RULE NO.: 64B15-6.0038

PURPOSE AND EFFECT: The proposed rule amendments are intended to make additions and a deletion to the Physician Assistant formulary as recommended by the Formulary Committee.

SUMMARY: The proposed rule amendments make additions and one deletion to the Physician Assistant formulary in response to the recommendation of the Formulary Committee.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding the statement of estimated 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: 458.347, 459.022(4)(e) FS.

LAW IMPLEMENTED: 459.022(4)(e) FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: William Buckhalt, Executive Director, Board of Osteopathic Medicine/MQA, 4052 Bald Cypress Way, Bin #C06, Tallahassee, Florida 32399-3256

THE FULL TEXT OF THE PROPOSED RULE 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,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Board of Osteopathic Medicine

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Board of Osteopathic Medicine

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 15, 2000

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: September 8, 2000

DEPARTMENT OF HEALTH

Board of Pharmacy

RULE TITLE: Investigators; Criteria for Selection
 RULE NO.: 64B16-25.180

PURPOSE AND EFFECT: The Board proposes to repeal this rule because the Board is without authority.

SUMMARY: The Board has determined that this rule should be repealed because the Board does not statutory authority.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding the statement of estimated 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: 455.521 FS.

LAW IMPLEMENTED: 455.521 FS.

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

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

THE FULL TEXT OF THE PROPOSED RULE IS:

64B16-25.180 Investigators; Criteria for Selection.

Specific Authority 455.521 FS. Law Implemented 455.521 FS. History—New 3-22-84, Formerly 21S-8.09, 21S-8.009, Amended 7-30-91, Formerly 21S-25.180, 61F10-25.180, 59X-25.180, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE: Board of Pharmacy

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Board of Pharmacy

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 11, 2000

DEPARTMENT OF HEALTH

Board of Podiatric Medicine

RULE TITLE: Citations RULE NO.: 64B18-14.010

PURPOSE AND EFFECT: The Board proposes to amend this rule to update the rule text with regard to citations.

SUMMARY: The Board is amending this rule to update the rule text and to add an additional violation to subsection (3) which will address the failure to comply with the requirements of profiling or credentialing and list the penalty amount.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: No Statement of Estimated Regulatory Cost was prepared.

Any person who wishes to provide information regarding the statement of estimated 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: 455.617, 461.005 FS.

LAW IMPLEMENTED: 455.617 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Joe Baker, Jr., Executive Director, Board of Podiatric Medicine/MQA, 4052 Bald Cypress Way, Bin #C07, Tallahassee, Florida 32399-3257

THE FULL TEXT OF THE PROPOSED RULE IS:

64B18-14.010 Citations.

(1) through (2) No change.

(3) The following violations may be disposed of by the Department by citation with the specified penalty:

VIOLATIONS PENALTY

(a) through (e) No change.

(f) Soliciting patients \$300 fine

(Sections 455.624(1)(x), 461.013(1)(k), 461.013(1)(w)).

(g) Failure to comply with \$300 fine

the requirements of profiling or credentialing

(Section 455.624(1)(v)).

(4) through (6) No change.

Specific Authority 455.617, 461.005 FS. Law Implemented 455.617 FS. History—New 1-19-92, Formerly 21T-14.010, 61F12-14.010, Amended 3-26-95, 2-25-96, 6-17-97, Formerly 59Z-14.010, Amended.

NAME OF PERSON ORIGINATING PROPOSED RULE: Board of Podiatric Medicine

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Board of Podiatric Medicine

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 15, 2000

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: June 23, 2000

**Section III
Notices of Changes, Corrections and
Withdrawals**

DEPARTMENT OF REVENUE

NOTICE OF CHANGE OF CABINET AGENDA

The Governor and Cabinet, sitting as head of the Department of Revenue, were scheduled to consider the proposed repeal of Rules 12-21.020, F.A.C. (Certificate of Sale), and 12-21.030, F.A.C. (Application of Payments), at their meeting on September 26, 2000 (see the September 15, 2000, edition of the Florida Administrative Code, Vol. 26, No. 37, p. 4311). Instead, these proposed rule repeals will be considered by the Governor and Cabinet at their meeting on October 10, 2000. These proposed rule repeals were not noticed for a rule development workshop, since a workshop is not required for rule repeals. A Notice of Proposed Rulemaking was published in the Florida Administrative Weekly on August 11, 2000 (Vol. 26, No. 32, pp. 3683-3684), and a public hearing was conducted on September 5, 2000. No testimony was received at the public hearing, and no written comments were submitted.