

## Section I Notices of Development of Proposed Rules and Negotiated Rulemaking

**DEPARTMENT OF EDUCATION**

**Commission for Independent Education**

RULE TITLE: Fair Consumer Practices  
 RULE NO.: 6E-1.0032

PURPOSE AND EFFECT: The Commission proposes the rule amendment to update the minimum time guidelines for student refund policies.

SUBJECT AREA TO BE ADDRESSED: The proposed rule amendment changes the minimum time for student refunds for enrolled periods less than the duration of an entire program from two weeks to one week.

SPECIFIC AUTHORITY: 1005.22(1)(e)1., 1005.34 FS.

LAW IMPLEMENTED: 1005.04, 1005.22(1)(k), 1005.31(13), 1005.32(5), 1005.34 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: Samuel Ferguson, Executive Director, Commission for Independent Education, 2650 Apalachee Parkway, Suite A, Tallahassee, Florida 32301

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

6E-1.0032 Fair Consumer Practices.

(1) through (5) No change.

(6) Each prospective student shall be provided a written copy, or shall have access to an electronic copy, of the institution's catalog prior to enrollment or the collection of any tuition, fees or other charges. The catalog shall contain the following required disclosures, and catalogs of licensed institutions must also contain the information required in subsections 6E-2.004(11) and (12), F.A.C.:

(a) through (h) No change.

(i) Student refund policies: This rule establishes the Commission's minimum refund guidelines for licensed institutions. Refund policies which pertain to students who are receiving Title IV Federal Student Financial Assistance or veterans' benefits shall be in compliance with applicable federal regulations. All institutions shall have an equitable prorated refund policy for all students, which shall be disclosed in the catalog and enrollment agreement or similar documents, and must be uniformly administered. Any nonrefundable fees or charges shall also be disclosed. The institution's refund

policy shall provide a formula for proration of refunds based upon the length of time the student remains enrolled, up to a minimum of 40 percent of a program, if the student is charged tuition for an entire program; or 20 percent, if the institution charges the student for a term, quarter, semester, or other time period that is less than the duration of the entire program. As an alternative, an institution that charges tuition for a term, quarter, semester or other time period that is less than the duration of the entire program may establish a drop/add period which shall be no less than 10 percent of the period for which the student is financially committed, or one ~~two~~ weeks, whichever is less. If the student withdraws before the end of the drop/add period, the student will be refunded all tuition and fees, as well as any funds paid for supplies, books, or equipment which can be and are returned to the institution. The refund policy shall not consider that all or substantially all tuition for an entire program or term is earned when a student has been enrolled for only a minimal percentage of the program or term. The refund policy shall provide for cancellation of any obligation, other than a book and supply assessment for supplies, materials and kits which are not returnable because of use, within 3 working days from the student's signing an enrollment agreement or contract. Refunds shall be made within 30 days of the date that the institution determines that the student has withdrawn. Institutions need not keep attendance, but must adopt and publish an equitable policy by which withdrawal dates will be determined, which may include notification by the student or reports from faculty. This policy shall be submitted to the Commission before publication. Nonrefundable application fees for Florida students shall not exceed \$50. The requirements regarding refund policies as stated herein do not apply to dormitory or meal fees. Refund policies for those fees, if charged, shall be set by the institution and also disclosed in conjunction with the refund policy.

(j) through (k) No change.

(7) through (10) No change.

Specific Authority 1005.22(1)(e)1., 1005.34 FS. Law Implemented 1005.04, 1005.22(1)(k), 1005.31(13), 1005.32(5), 1005.34 FS. History--New 10-19-93, Amended 4-2-96, 11-5-00, 1-7-03, \_\_\_\_\_.

**DEPARTMENT OF EDUCATION**

**Commission for Independent Education**

RULE TITLE: Medical Clinical Clerkship Programs  
 RULE NO.: 6E-2.0042

PURPOSE AND EFFECT: The Commission proposes the rule amendments to update an applicant medical school's licensure requirements for its medical clinical clerkship program.

SUBJECT AREA TO BE ADDRESSED: The proposed rule amendments address the responsibilities for adequate library resources and evaluation of the educational program.

SPECIFIC AUTHORITY: 1005.22(1)(e)1., 1005.31(2),(3),(11) FS.

LAW IMPLEMENTED: 1005.31(11) 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: Samuel Ferguson, Executive Director, Commission for Independent Education, 2650 Apalachee Parkway, Suite A, Tallahassee, Florida 32301

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

6E-2.0042 Medical Clinical Clerkship Programs.

(1) No change.

(2) Applications for licensure of clinical clerkship programs. In addition to submitting all the forms and documents, accurately, fully and satisfactorily completed as required for each step of licensure in accordance with these rules, for the applicant medical school to be found qualified for licensure it must:

(a) through (c) No change.

(d) Ensure that the application contains sufficiently detailed information showing that the educational program, faculty planning, teaching, budgeting and allocation of other educational resources, faculty appointments and student assignments are coordinated and integrated with the overall program of the parent medical school. ~~Formal agreements shall be executed between the parent medical school and the teaching hospital or approved facility in which the students are to be engaged in clinical clerkships and shall be submitted to the Commission. The formal agreement between the parent medical school and the teaching hospital or approved facility shall vest responsibility and authority for the conduct and evaluation of the educational program in the parent medical school.~~

(e) through (l) No change.

(m) Demonstrate that the hospital provides access to adequate library facilities and resources available to the students to support the medical clerkship. ~~Demonstrate that the hospital has adequate library facilities to support a medical education program leading to the M.D. degree.~~

(n) No change.

(o) Formal agreements shall be executed between the parent medical school and the teaching hospital or approved facility in which the students are to be engaged in clinical clerkships and shall be submitted to the Commission. The formal agreement between the parent medical school and the teaching hospital or approved facility shall vest responsibility and authority for the conduct and evaluation of the educational program in the parent medical school.

(3) through (9) No change.

Specific Authority 1005.22(1)(e)1., 1005.31(2),(3),(11) FS. Law Implemented 1005.31(11) FS. History--New 12-6-84, Formerly 6E-2.042, Amended 11-27-88, 11-29-89, 10-19-93, 12-11-96, 1-7-03,\_\_\_\_\_.

**DEPARTMENT OF COMMUNITY AFFAIRS**

**Florida Building Commission**

RULE CHAPTER TITLE: Florida Building Commission – RULE CHAPTER NO.:

Building Code Training Program 9B-70

RULE TITLE: Building Code Training Program RULE NO.: 9B-70.001

PURPOSE AND EFFECT: Delete obsolete core courses from rule and make provision for the core curriculum in the future accommodating courses created by or at the direction of staff to the Florida Building Commission and those offered from private sources and discussion of voluntary accreditation of advanced courses pertaining to the Florida Building Code.

SUBJECT AREA TO BE ADDRESSED: Building Code Education Program.

SPECIFIC AUTHORITY: 553.841(2) FS.

LAW IMPLEMENTED: 553.841 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 (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD):

TIME AND DATE: 1:00 p.m. – 5:00 p.m., June 26, 2003

PLACE: Sheraton Ft. Lauderdale Airport Hotel, 1825 Griffin Road, Dania, Florida 33004, (954)926-0691

Any person requiring special accommodations at the workshop because of a disability or physical impairment should contact Ila Jones, Community Program Administrator, Department of Community Affairs, 2555 Shumard Oak Boulevard, Sadowski Building, Tallahassee, Florida 32399-2100, (850)487-1824, at least seven days before the date of the workshop. If you are hearing or speech impaired, please contact the Department of Community Affairs using the Florida Dual Party Relay System, which can be reached at 1(800)955-8770 (voice) or 1(800)955-9771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT, IF AVAILABLE, IS: Ila Jones, Community Program Administrator, Department of Community Affairs, 2555 Shumard Oak Boulevard, Sadowski Building, Tallahassee, Florida 32399-2100, (850)922-6091

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

**DEPARTMENT OF REVENUE**

RULE CHAPTER TITLE: Refunds RULE CHAPTER NO.: 12-26

RULE TITLES: Application for Refund RULE NOS.: 12-26.003

Public Use Forms 12-26.008

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12-26.003, F.A.C. (Application for Refund), is to: (1) reorganize the rule for easier reading of guidelines on how to claim a refund of taxes and fees administered by the Department; (2) provide guidelines on how to claim a refund of communications services tax paid; (3) clarify the forms used by the Department in the administration of refunds claimed for corporate income tax; (4) clarify the forms used by the Department in the administration of refunds claimed for insurance premium taxes, fees, and surcharges imposed under Chapter 624, F.S.; (5) provide that refunds of intangible personal property tax claimed under Chapter 199, F.S., must be filed on form DR-26I, Application for Refund-Intangible Personal Property Tax; (6) remove obsolete form DR-29, Refund of Cash Bond, which is no longer used by the Department; (7) provide that forms used by the Department in the administration of refunds for fuel taxes imposed under Chapter 206, F.S., are provided in Rule Chapter 12B-5, F.A.C.; (8) change the application form used by the Department in the administration of refunds for sales and use tax, discretionary sales surtax, and fees administered under Chapter 212, F.S., from form DR-26 to form DR-26S, Application for Refund-Sales and Use Tax; (9) provide that refund applications filed under the provisions of s. 212.08(5)(q), F.S. (community contribution tax credit for donations), also require the completion of forms, as provided in Rule 12A-1.107, F.A.C.; (10) remove the duplication of the provisions of Rule 12-26.008, F.A.C., on how to obtain forms from the Department; and (11) provide technical changes.

The purpose of the proposed amendments to Rule 12-26.008, F.A.C. (Public Use Forms), is to: (1) incorporate, by reference, changes to forms and new forms used by the Department in the administration of tax refunds; and (2) provide technical changes.

**SUBJECT AREA TO BE ADDRESSED:** The subject of this workshop is: (1) the proposed changes to guidelines on how to obtain a refund of taxes administered by the Department of Revenue; and (2) the proposed adoption, by reference, of changes to forms and new forms used by the Department in the administration of tax refunds.

**SPECIFIC AUTHORITY:** 213.06(1) FS.

**LAW IMPLEMENTED:** 72.011, 95.091, 198.29(1), 199.183, 199.185, 199.218(5), 199.232(5), 201.11, 202.125, 202.23, 206.41, 206.64, 206.8745, 206.97, 206.9815, 206.9875, 206.9941, 206.9942, 212.02(15)(a),(19), 212.05(1)(a)1.b., 212.06(5)(a)1.,(7), 212.07(1), 212.08(2)(j),(5)(f),(g),(h),(q), (7), 212.09, 212.11(4),(5), 212.12(6)(a),(c), 212.13(1),(2), 212.14(4), 212.17(1),(2),(3), 212.183, 213.235, 213.255, 213.34, 213.345, 215.26, 220.725, 220.727, 624.5092, 624.511, 624.518, 681.104 FS.

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

**TIME AND DATE:** 10:00 a.m., June 24, 2003

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

**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 Nancy Purvis, (850)488-0712. If you are hearing or speech impaired, please contact the Department by using the Florida Relay Service, which can be reached at 1(800)955-8770 (Voice) and 1(800)955-8771 (TDD).

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT WORKSHOP IS:** Janet L. Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, (850)922-9407

**THE DEPARTMENT'S PROPOSED RULE DEVELOPMENTS ARE AVAILABLE ON THE DEPARTMENT'S WEB SITE:** [www.myflorida.com/dor/rules](http://www.myflorida.com/dor/rules).

**THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:**

12-26.003 Application for Refund.

(1) No change.

(2)(a) Applications for tax refund under those revenue laws enumerated in Section 72.011(1), F.S., shall be deemed complete upon the Department's receipt of a properly executed application for refund form which contains the information required by Sections 213.255(2) and ~~(3) and 215.26(2), F.S., and this rule, except as provided in paragraph (b) of this subsection.~~ Applications for refund shall be filed with the Florida Department of Revenue by submitting the completed application to the Department, using the address or instructions contained on the DR-26 or DR-26S application, or other form described in subsection (4) of this rule.

(b) Applications for refund must be filed with the Department by submitting the completed application to the Department using the address or instructions contained on the application. ~~Refund applications filed under the provisions of Section 212.08(5)(g), (h), (n), and (o), Florida Statutes, also require, in addition to the DR-26 or DR-26S required by paragraph (a) of this subsection, the forms specified in Rule 12A-1.107, F.A.C., in order to be deemed completed applications.~~

(3) ~~For purposes of this rule, Form DR-26, Application for Refund from the State of Florida Department of Revenue, (incorporated by reference in Rule 12-26.008, F.A.C.), is the approved refund application for all taxes collected by the Department, except as follows: otherwise specified in subsection (4) of this rule. However, taxpayers applying for a refund of any taxes paid pursuant to Chapter 212, F.S., can also use Form DR-26S, Application for Refund Sales and Use Tax,~~

incorporated by reference in Rule 12-26.008, F.A.C. Beginning January 1, 2002, Form DR-26S must be used to apply for a refund of taxes paid pursuant to Chapter 212, F.S.

(a) COMMUNICATIONS SERVICES TAX. A refund claim for communications services tax must be made directly to the dealer that collected that tax, as provided in Section 202.23, F.S. A refund claim may be made to the Department using form DR-26, Application for Refund, only under the following circumstances:

1. The tax for which a refund is requested was self-accrued and remitted directly to the Department; or

2. The tax for which a refund is requested was paid by a dealer who subsequently resold the communications services for which the tax was paid and who collected and remitted the tax due on the services resold.

(4) Tax refunds requiring a refund application other than Form DR-26 are listed below:

(b)(a) CORPORATE INCOME TAX Corporate Income Tax. Refunds Except as provided in subsection (5), all refunds claimed under Chapters 220 or 221, F.S., must be filed with the Department on the following forms shall be made by the filing of:

1. Form F-1120, Florida Corporate Income/Franchise and Emergency Excise Tax Return or form F-1120A, Florida Corporate Short Form Income Tax (incorporated by reference in Rule 12C-1.051, F.A.C.). or

2. Form F-1120X, Amended Florida Income Tax Return (incorporated by reference in Rule 12C-1.051, F.A.C.).

3. Form DR-26, Application for Refund, only for refunds claimed for amounts deposited by the Department in error or for a duplicate payment of the final corporate return filed with the Department.

(c) ESTATE TAX. Application for all refunds claimed under Chapter 198, F.S., must be made with the Department on a Florida Estate Tax Return for Residents, Nonresidents and Nonresident Aliens (form F-706, incorporated by reference in Rule 12C-3.008, F.A.C.).

(d) INSURANCE PREMIUM TAXES, FEES, AND SURCHARGES. Refunds claimed under Chapter 624, F.S., must be filed with the Department on the following forms:

1. Form DR-908, Insurance Premium Taxes and Fees Tax Return (incorporated by reference in Rule 12B-8.003, F.A.C.).

2. Form DR-26, Application for Refund, only for refunds claimed for amounts deposited by the Department in error or for a duplicate payment of the final insurance premium tax return filed with the Department.

(e) INTANGIBLE PERSONAL PROPERTY TAX. All refunds claimed under Chapter 199, F.A.C., must be filed with the Department on Form DR-26I, Application for Refund-Intangible Personal Property Tax (incorporated by reference in Rule 12-26.008, F.A.C.).

(b) Sales and Use Tax Form DR-29, Refund of Cash Bond (incorporated by reference in Rule 12A-1.097, F.A.C.), is required where a bonded contractor or dealer applies for a refund of a cash bond held by the Department.

(f)(e) MOTOR AND OTHER FUEL TAXES Motor Fuel and Diesel Fuel. For forms required for refunds of taxes imposed under Chapter 206, F.S., see Rule Chapter 12B-5, F.A.C. Motor Fuels Tax. (Forms incorporated by reference in Rule 12B-5.150, F.A.C.)

1. Form DR-138, Application for Fuel Tax Refund Agriculture, Aquacultural, and Commercial Fishing Purposes, is required where motor fuel is used for agricultural, aquacultural, or commercial fishing purposes, and the taxpayer is entitled to a refund of the taxes specified in Section 206.41(4)(e), F.S.

2. Form DR-160, Application for Mass Transit System Users Tax Refund, is required where motor fuel or diesel fuel is used in the operation of a mass public transportation system, and the taxes specified in Section 206.41(4)(b), F.S., previously paid pursuant to Sections 206.41 and 206.87, F.S., is refundable.

3. Form DR-189, Application for Fuel Tax Refund Municipalities, Counties and School Districts, is required where a county or municipality operating motor vehicles using motor fuel or diesel fuel is entitled to a refund of the taxes specified in Section 206.41(4)(d), F.S., previously paid pursuant to Sections 206.41 and 206.87, F.S. This form is also required in those instances where a school district, or a private contractor operating school buses for the school district, purchases motor fuel or diesel fuel for use in motor vehicles operated by these entities, which is subject to a refund of taxes specified in Section 206.41(4)(e), F.S., and paid pursuant to Sections 206.41 and 206.87, F.S.

4. Form DR-190, Application for Fuel Tax Refund, Non-Public Schools, is required where a nonpublic school operating school buses or other motor vehicles using motor fuel or diesel fuel is entitled to a refund of taxes specified in Section 206.41(4)(e), F.S., paid pursuant to Sections 206.41 and 206.87, F.S.

5. Form DR-309639, Application for Refund of Tax Paid on Undyed Diesel Used for Off-road or Other Exempt Purposes, is required where undyed diesel fuel is used to propel off-road equipment, or used in stationary equipment. The taxes previously paid pursuant to Section 206.87, F.S., are refundable.

(d) Aviation Fuel. Form DR-191, Application for Aviation Fuel Tax Refund Air Carriers (incorporated by reference in rule 12B-5.150, F.A.C.), is required for those air carriers entitled to receive a refund of taxes imposed on aviation fuel purchased by such carriers.



SPECIFIC AUTHORITY: 213.06(1) FS.  
 LAW IMPLEMENTED: 219.07, 681.102(15), 681.117 FS.  
 A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE TIME, DATE AND PLACE SHOWN BELOW:  
 TIME AND DATE: 10:00 a.m., June 24, 2003  
 PLACE: Room 116, Larson Building, 200 E. Gaines Street, Tallahassee, Florida 32399-0100  
 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 Nancy Purvis, (850)488-0712. If you are hearing-impaired or speech-impaired, please contact the Department by using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).  
 THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT WORKSHOP IS: Gary Gray, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, (850)922-4729  
 The Department's Proposed Rules are available on the Department's web site: [www.myflorida.com/dor/rules](http://www.myflorida.com/dor/rules).

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

- 12A-13.002 Collection and Remittance of Fee.
- (1) through (3) No change.
- (4) Form DR-35, Motor Vehicle Warranty Remittance Fee Report (R. ~~03/03~~), is hereby incorporated, by reference, in this rule. The Motor Vehicle Warranty Remittance Fee Report (form DR-35) is available, without cost, by one or more of the following methods: 1) writing the Florida Department of Revenue, Distribution Center, 168A Blountstown Highway, Tallahassee, Florida 32304; or, 2) faxing the 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 (800)352-3671 (in Florida only) or (850)488-6800; or, 6) downloading selected forms from the Department's Internet site at the address shown inside the parentheses ([www.myflorida.com/dor](http://www.myflorida.com/dor)). Persons with hearing or speech impairments may call the Department's TDD, at (800)367-8331.

Specific Authority 213.06(1) FS. Law Implement 219.07, 681.102(15), 681.117 FS. History--New 4-5-89, Amended 5-4-03,\_\_\_\_\_.

**DEPARTMENT OF REVENUE**

**Miscellaneous Tax**

RULE CHAPTER TITLE:	RULE CHAPTER NO.:
Motor Fuels, Diesel Fuels, Alternative Fuels, Aviation Fuels, and Pollutants	12B-5
RULE TITLES:	RULE NOS.:
Definitions; Specific Exemptions	12B-5.020
Importers	12B-5.030
Carriers	12B-5.040
Terminal Suppliers	12B-5.050
Wholesalers	12B-5.060
Terminal Operators	12B-5.070
Exporters	12B-5.080
Local Government Users	12B-5.090
Mass Transit Systems	12B-5.100
Blenders	12B-5.110
Resellers and Retail Dealers	12B-5.120
Refunds	12B-5.130
Dyeing and Marking; Mixing	12B-5.140
Public Use Forms	12B-5.150
Retailer of Alternative Fuel	12B-5.200
Aviation Fuel Licensees	12B-5.300
Producers and Importers of Pollutants	12B-5.400

PURPOSE AND EFFECT: PART I TAX ON MOTOR AND DIESEL FUEL – The purpose of the proposed amendments to Rule 12B-5.020, F.A.C. (Definitions; Specific Exemptions), is to: (1) provide definitions for the terms “enterer” and “gasoline”; and (2) provide that terminal suppliers or wholesales may obtain a credit for taxes paid on fuel sold to the United States government, its departments, or its agencies in quantities of 500 gallons or more.

The purpose of the proposed amendments to Rule 12B-5.030, F.A.C. (Importers), is to: (1) clarify guidelines on how to obtain, or how to renew, an annual license as an importer of fuel; (2) provide that when payments or returns are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such payments or returns; and (3) provide a technical reference to Rule 12B-5.060, F.A.C., for obtaining an ultimate vendor credit.

The purpose of the proposed amendments to Rule 12B-5.040, F.A.C. (Carriers), is to: (1) clarify guidelines on how to obtain, or to renew, an annual license as a carrier of fuel; (2) provide when carriers are required to file information returns with the Department; (3) provide the definition of the term “legal holiday,” as defined in s. 7503 of the Internal Revenue Code of 1986, as amended; and (4) provide that electronic filing of information reports must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C.

The purpose of the proposed amendments to Rule 12B-5.050, F.A.C. (Terminal Suppliers), is to: (1) clarify guidelines on how to obtain, or to renew, an annual license as a terminal supplier of fuel; (2) provide when returns and payments for taxes imposed on gasoline, gasohol, diesel, or aviation fuel are due to the Department; (3) provide the definition of the term "legal holiday," as defined in s. 7503 of the Internal Revenue Code of 1986, as amended; (4) provide that when payments or returns are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such payments or returns; (5) provide that terminal suppliers who sell tax-exempt fuel to the United States government, its departments, or its agencies must accrue such taxes and obtain an ultimate vendor credit from the Department; (6) provide that terminal suppliers must accrue tax on sales of diesel fuel that is exempt from the specified taxes when used for agricultural purposes; (7) provide that terminal suppliers must complete Schedule 12, Ultimate Vendor Credits, and file it with their Terminal Supplier Fuel Tax Return to obtain an ultimate vendor credit; and (8) provide technical changes.

The purpose of the proposed amendments to Rule 12B-5.060, F.A.C. (Wholesalers), is to: (1) clarify guidelines on how to obtain, or to renew, an annual license as a wholesaler of fuel; (2) provide that fuel sold to the United States government, its departments, or its agencies in quantities of 500 gallons or more for exclusive use in equipment, devices, or motors operated by the United States is exempt; (3) provide when returns and payments for taxes imposed on gasoline, gasohol, diesel, or aviation fuel are due to the Department; (4) provide the definition of the term "legal holiday," as defined in s. 7503 of the Internal Revenue Code of 1986, as amended; (5) provide that when payments or returns are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such payments or returns; (6) provide that wholesalers may obtain an ultimate vendor credit for taxes paid on sales of tax-exempt undyed diesel fuel to farmers for agricultural purposes and on sales of tax-exempt fuel to the United States government, its departments, or its agencies; (7) provide that wholesalers must complete Schedule 12, Ultimate Vendor Credits, and file it with their Wholesaler/Importer Fuel Tax Return to obtain an ultimate vendor credit; and (8) provide technical changes.

The purpose of the proposed amendments to Rule 12B-5.070, F.A.C. (Terminal Operators), is to: (1) provide when terminal operators must obtain a license as a terminal operator of fuel; (2) provide guidelines on how to obtain, or to renew, an annual license as a terminal operator; (3) provide that all terminal operators are required to file an information return with the Department and when such information return is due to the Department; (4) provide the definition of the term "legal holiday," as defined in s. 7503 of the Internal Revenue Code of 1986, as amended; and (5) provide that when payments or

returns are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such payments or returns.

The purpose of the proposed amendments to Rule 12B-5.080, F.A.C. (Exporters), is to: (1) clarify guidelines for obtaining, or renewing, an annual license as an exporter of motor fuel or diesel fuel; (2) provide when exporters are required to report their export sales to the Department and when such returns are due; (3) provide the definition of the term "legal holiday," as defined in s. 7503 of the Internal Revenue Code of 1986, as amended; (4) provide that when returns and other information reports are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such returns and information reports; (5) provide that exporters who export fuel to other states must file an Application for Refund with the Department to receive a refund of Florida taxes paid on exported fuel; (6) provide when an Application for Refund must be filed with the Department; and (7) provide technical changes.

The purpose of the proposed amendments to Rule 12B-5.090, F.A.C. (Local Government Users), is to: (1) clarify guidelines for counties, municipalities, and school districts on how to obtain a license as a local government user of diesel fuel; (2) provide when returns and payments required to be filed by local government users are due to the Department; (3) provide the definition of the term "legal holiday," as defined in s. 7503 of the Internal Revenue Code of 1986, as amended; (4) provide that when payments or returns are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such payments or returns; (5) provide that local government users may take a credit, or obtain a refund, of specified taxes paid on motor fuel and the specified fuel sales tax; (6) provide that local government users must hold a Fuel Tax Refund Permit to seek a refund each calendar quarter for the specified fuel sales tax; (7) provide guidelines on how to apply for a Fuel Tax Refund Permit; (8) provide guidelines to local government users on how to apply for a quarterly refund; (9) provide how an application for a quarterly refund must be submitted to the Department; and (10) provide technical changes.

The proposed amendments to Rule 12B-5.100, F.A.C. (Mass Transit Systems), is to: (1) clarify guidelines for mass transit systems on how to obtain a license to seek a refund of tax paid or to seek a partial exemption; (2) provide when returns and payments required to be filed by mass transit systems are due to the Department; (3) provide the definition of the term "legal holiday," as defined in s. 7503 of the Internal Revenue Code of 1986, as amended; (4) provide that when payments or returns are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such payments or returns; (5) provide that mass transit systems may obtain a refund of specified taxes paid on dyed diesel fuel; (6) provide that mass transit systems must hold a Fuel Tax Refund Permit to seek a

refund each calendar quarter for the specified diesel fuel taxes; (7) provide guidelines on how to apply for a Fuel Tax Refund Permit; (8) provide guidelines on how to apply for a quarterly refund; (9) provide when an application for a quarterly refund must be submitted to the Department; and (10) provide technical changes.

The purpose of the proposed amendments to Rule 12B-5.110, F.A.C. (Blenders), is to: (1) clarify guidelines on how to obtain a license as a blender; (2) provide when returns and payments required to be filed by blenders are due to the Department; (3) provide the definition of the term "legal holiday," as defined in s. 7503 of the Internal Revenue Code of 1986, as amended; (4) provide that when payments or returns are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such payments or returns; and (5) provide technical changes.

The purpose of the proposed amendments to Rule 12B-5.120, F.A.C. (Resellers and Retail Dealers), is to: (1) clarify guidelines on when retail dealers and resellers are required to register as a sales and use tax dealer; and (2) provide guidelines on how to register each place of business for sales and use tax purposes.

The purpose of the proposed amendments to Rule 12B-5.130, F.A.C. (Refunds), is to: (1) provide that any person who uses motor fuel for agricultural, aquacultural, or commercial fishing purposes may obtain a refund of specified fuel taxes; (2) provide that such persons must hold a Fuel Tax Refund Permit to seek a refund each calendar quarter for the specified motor fuel taxes; (3) provide guidelines on how to apply for a Fuel Tax Refund Permit; (4) provide guidelines on how to apply for a quarterly refund of taxes paid on motor fuel used for agricultural, aquacultural, or commercial fishing purposes; (5) provide when an application for a quarterly refund must be submitted to the Department; (6) provide guidelines on when the Department will grant a refund of tax paid on undyed diesel fuel consumed by vehicles that use fuel to turn a concrete mixer drum or for compacting solid waste, or for undyed diesel fuel consumed by a power take-off engine exhaust for unloading bulk cargo by pumping; (7) define the term "full load pump-off"; (8) provide a schedule of refund gallons to be used for refund claims of less than 8,000 liquid gallons or 80,000 dry pounds; (9) provide guidelines on when a refund of fuel tax paid on undyed diesel fuel used in off-road stationary equipment or in self-propelled off-road equipment will be granted by the Department; (10) provide guidelines on when a refund of fuel tax paid on undyed diesel fuel used to operate a refrigeration unit or other equipment located on a commercial motor vehicle will be granted by the Department; (11) provide guidelines on when an application for such refund must be filed with the Department and the recordkeeping requirements for making such application to the Department; (12) provide guidelines for when dealers who sell dyed diesel fuel for use in vessels are required to collect sales tax, plus any applicable

discretionary sales surtax, or are required to obtain an exemption certificate from a qualified purchaser; (13) provide guidelines to purchasers of undyed diesel fuel used in noncommercial vessels on how to obtain an annual refund of taxes paid on fuel used for such purposes from the Department; (14) provide guidelines to purchasers of undyed diesel fuel used in qualified motor coaches on how to obtain an annual refund of taxes paid on fuel used for such purposes from the Department; (15) remove provisions regarding the partial exemption from sales tax and discretionary sales surtax that are provided in ss. 212.08(4)(a)2. and 212.054(2)(b)4., F.S., and Rule 12A-1.0641, F.A.C.; and (16) provide technical changes.

The purpose of the proposed amendments to Rule 12B-5.140, F.A.C. (Dyeing and Marking; Mixing), is to: (1) provide that a licensed terminal supplier, importer, or wholesaler of fuel must obtain a refund authorization number from the Department to receive a refund of taxes paid on fuel that has been mixed with dyed diesel fuel in storage; (2) provide guidelines on how to obtain a refund of such taxes; (3) provide when an application for refund must be filed with the Department; (4) provide that dye in any fuel storage facility that is not properly marked is in violation of s. 206.8741, F.S., and subject to the penalty imposed under s. 206.872(11), F.S.; and (5) provide technical changes.

The purpose of the proposed amendments to Rule 12B-5.150, F.A.C., is to: (1) change the title to "Public Use Forms"; (2) to adopt, by reference, forms used by the Department in the administration of Florida fuel taxes; and (3) to remove the adoption, by reference, of forms that are no longer used by the Department or that do not meet the definition of a "rule," as defined in s. 120.52(15), F.S.

**PART II TAX ON ALTERNATIVE FUEL** – The purpose of the proposed amendments to Rule 12B-5.200, F.A.C., is to: (1) change the title of the rule to "Retailer of Alternative Fuel"; (2) clarify guidelines on how to obtain a license as a retailer of alternative fuel; (3) provide that sales of alternative fuel are subject to sales tax; (4) provide when returns and payments required to be filed by retailers of alternative fuel are due to the Department; (5) provide the definition of the term "legal holiday," as defined in s. 7503 of the Internal Revenue Code of 1986, as amended; (6) provide that when payments or returns are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such payments or returns; and (7) provide technical changes.

**PART III TAX ON AVIATION FUEL AND KEROSENE** – The purpose of the proposed amendments to Rule 12B-5.300, F.A.C. (Aviation Fuel Licenses), is to: (1) provide that the sale of aviation fuel to the United States government, its departments, or its agencies is exempt; (2) provide that terminal suppliers must report tax due on undyed kerosene delivered to a residence for home heating or cooking and may obtain an ultimate vendor credit from the Department for tax paid on such kerosene; (3) provide that terminal suppliers and



wholesalers who deliver undyed kerosene to retail dealers for resale to consumers to be used for home heating and cooking may obtain an ultimate vendor credit from the Department for tax paid on such kerosene; (3) provide that terminal suppliers must complete Schedule 12, Ultimate Vendor Credits, and file it with their Terminal Supplier Fuel Tax Return to obtain an ultimate vendor credit; (4) provide that wholesalers must complete Schedule 12 and file it with their Wholesaler/Importer Fuel Tax Return to obtain an ultimate vendor credit; (5) provide that resellers who make sales of undyed kerosene without payment of the aviation fuel tax are subject to the specified penalties; (6) clarify when returns reporting aviation fuel taxes are required to be filed; (7) provide that when payments or returns are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such payments or returns; (8) provide guidelines to air carriers on how to apply for a quarterly refund of aviation fuel tax paid for wages paid to certain employees and when an application for refund must be submitted to the Department; (9) remove provisions regarding the proration of aviation fuel by air carriers rendered obsolete on July 1, 2000, by the repeal of proration provisions from s. 212.0598, F.S.; (10) provide guidelines to fixed base operators on how to obtain a refund of aviation fuel taxes paid on aviation fuel sold to the United States government, its departments, or its agencies and when an application for refund must be filed with the Department; (11) clarify guidelines on how to obtain, or to renew, an annual license to operate as a commercial air carrier in Florida; (12) provide when commercial air carriers are required to report and pay aviation fuel taxes; (13) provide when returns and payments are due to the Department; (14) provide the definition of the term "legal holiday," as defined in s. 7503 of the Internal Revenue Code of 1986, as amended; (15) provide that when payments or returns are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such payments or returns; and (16) provide technical changes.

**PART IV TAX ON POLLUTANTS** – The purpose of the proposed amendments to Rule 12B-5.400, F.A.C. (Producers and Importers of Pollutants), is to: (1) clarify guidelines on how to obtain, or to renew, an annual license as an importer or producer of taxable pollutants; (2) clarify that the United States government, its departments, or its agencies are exempt from the tax due on pollutants; (3) remove obsolete effective tax rates for the Coastal Protection Tax, the Inland Protection Tax, and the Water Quality Assurance Tax; (4) provide when an importer or producer of pollutants is required to file a return and to pay the taxes due on pollutants; (5) provide when payments and returns are due to the Department; (6) provide the definition of the term "legal holiday," as defined in s. 7503 of the Internal Revenue Code of 1986, as amended; (7) provide that when payments or returns are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such payments or returns; (8) remove provisions for

taking a credit of pollutant tax that are not consistent with the provisions of s. 206.9942(6), F.S.; (9) provide that an application for pollutant tax refund must be filed with the Department for each calendar quarter; (10) provide guidelines on how to file an application for a refund of pollutant tax with the Department; and (11) provide technical changes.

**SUBJECT AREA TO BE ADDRESSED:** The subject of this workshop is the proposed amendments to the provisions of Rule Chapter 12B-5, F.A.C., Motor Fuels Taxes.

**SPECIFIC AUTHORITY:** 206.14(1), 206.59(1), 206.62(10), 206.87(1)(e)2., 206.8745(6), 206.97, 206.9915, 213.06(1) FS.

**LAW IMPLEMENTED:** 206.01, 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.03, 206.04, 206.041, 206.05, 206.051, 206.052, 206.054, 206.055, 206.09, 206.095, 206.11(1)(d), 206.199, 206.20, 206.204, 206.205, 206.404, 206.41, 206.413, 206.414, 206.416, 206.43, 206.44, 206.48, 206.485, 206.62, 206.64, 206.645, 206.62, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8741, 206.8745, 206.877, 206.89, 206.90, 206.91, 206.92, 206.97, 206.9815, 206.9825, 206.9835, 206.9865, 206.9875, 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 212.18(3) FS.

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

**TIME AND DATE:** 10:00 a.m., June 24, 2003

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

**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 Nancy Purvis, (850)488-0712. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at 1(800)955-8770 (Voice) and 1(800)955-8771 (TDD).

The Department's proposed rules are available on the Department's web site: [www.myflorida.com/dor/rules](http://www.myflorida.com/dor/rules).

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT WORKSHOP IS:** Lynwood Taylor, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, (850)922-4725

**THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:**

#### PART I TAX ON MOTOR AND DIESEL FUEL

12B-5.020 Definitions; Specific Exemptions.

##### (1) DEFINITIONS.

(a) through (b) No change.

(c) "Enterer" means the importer of record with respect to fuel. However, if the importer of record is acting as an agent (e.g., the importer of record is a customs broker engaged by the

owner of the fuel), the person for whom the agent is acting is the enterer. If there is no importer of record for fuel entered into Florida, the enterer is the owner of the fuel at the time the fuel is brought into Florida.

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

(e) "Gasoline" means any mixture used as a fuel in spark-ignition, internal combustion engines, which has an octane number not less than 75 and a lead content not greater than 0.05 grams per gallon.

(d) through (g) renumbered (f) through (i) No change.

(2) EXEMPTIONS.

(a) Sales of Fuel to the United States Government.

1. Fuel sold to the United States Government, its departments, or its agencies, in quantities of 500 gallons or more in each delivery, for exclusive use in equipment, devices, or motors operated by the United States is exempt from tax. This exemption does not apply to sales of fuel delivered to service stations or other outlets for resale.

2. The exemption provided in paragraph (a) will not apply to sales of fuel to the United States where the fuel is delivered to service stations or other outlets for resale.

~~2.3.~~ No change.

~~3.4.~~ Terminal suppliers or wholesalers may obtain apply for a refund or take a credit for of taxes paid on fuel sold to the United States federal government, its departments, or its agencies in quantities of 500 gallons or more, as provided in subsection (6) of Rule 12B-5.050, F.A.C., and subsection (6) of Rule 12B-5.060, F.A.C.

(b) through (c) No change.

Specific Authority 206.14(1), 206.59(1), 206.62(10), 206.87(1)(e)2., 213.06(1) FS. Law Implemented 206.41(4)(b), 206.62, 206.874, 206.97 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, \_\_\_\_\_.

12B-5.030 Importers.

(1) No change.

(2) LICENSING AND BONDING REQUIREMENTS.

(a) Licensing.

1. To obtain an annual a license as an importer, or to renew an annual license, every a person must file ~~with the Department~~ form DR-156, (Florida Fuel Tax Application (incorporated by reference in Rule 12B-5.150, F.A.C.), and the required attachments with the Department, as provided in the application under oath, which meets all requirements specified in s. 206.02(2), F.S.

2. Each initial or renewal The application must be accompanied by ~~will require~~ payment of a \$30 license fee.

3. ~~Each License will be renewed annually by renewal application, and each renewal requires the payment of an annual \$30 renewal fee.~~

(b) No change.

(3) RETURNS AND REGULATIONS.

(a) Licensed importers of gasoline, gasohol, diesel, or aviation fuel are required to ~~will~~ report all taxes imposed by Chapter 206, F.S., on a ~~form DR-309632~~, Wholesaler/Importer Fuel Tax Return (form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.), as provided in subsection (5) of Rule 12B-5.060, F.A.C. ~~See filing requirements for wholesalers in Rule 12B-5.060, F.A.C.~~

(b) Electronic filing of payments, returns, and information reports must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C., when: ~~Media Filing.~~

1. Payment of the tax is required to be made by electronic means: ~~Importers are required to file data elements and schedules contained in the Wholesaler/Importer Fuel Tax Return by magnetic tape, computer disk, or a telephone modem.~~

2. Any return for reporting taxes is required to be submitted by electronic means: ~~Importers who are unable to meet the requirements for electronic filing may request a deferral of the date on which electronic data is required to be filed with the Department.~~

3. ~~No tax is due with a return for reporting tax; or Deferral requests will be granted by the Department when an importer can demonstrate the inability to complete the necessary computer program change by the date the information is due.~~

4. Any information report is required to be submitted by electronic means.

(4) REFUNDS AND CREDITS. Refunds and credits Credits and refunds to importers are authorized only under the provisions for refunds and credits authorized to wholesalers. Importers may obtain an ultimate vendor credit for tax paid in the same manner as wholesalers, as provided in subsection (6) of Rule 12B-5.060, F.A.C. See 12B-5.130.

(5) No change.

Specific Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1) FS. Law Implemented 206.01(3), 206.02, 206.026, 206.027, 206.028, 206.03, 206.05, 206.051, 206.054, 206.43, 206.48(2), 206.485, 206.9835 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, \_\_\_\_\_.

12B-5.040 Carriers.

(1) LICENSING.

~~(a)(1)~~ Any person transporting fuel for sale or for others in vehicles capable of hauling quantities of 500 gallons or more in this State, must hold a valid ~~have an unrevoked~~ license as a carrier of motor fuel or diesel fuel issued by the Department to engage in such business.

(b) To obtain an annual license, or to renew an annual license, every person must file a Florida Fuel Tax Application (form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the Department, as provided in the application.

(c) Each initial or renewal application must be accompanied by a \$30 license fee.

(2) INFORMATION RETURNS.

~~(a)(2)~~ Carriers are required to will file on a report form DR-309637, Petroleum Carrier Information Return (incorporated by reference in Rule 12B-5.150, F.A.C.). Carriers must remit reports to the Department of Revenue on or before by the 20th twentieth day of each month for the previous months activity during the previous month. If the 20th day falls on a Saturday, Sunday, or a legal holiday, returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule ~~section~~, a legal holiday means will mean a holiday that which is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code; of 1986, as amended and in effect on January 1, 1996, which is incorporated by reference in this rule. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

~~(b)(3)~~ Electronic filing of information reports must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C. Media Filing.

~~(a)~~ Carriers are required to file data elements and schedules contained in the Petroleum Carrier Information Return by magnetic tape, computer disk, or a telephone modem.

~~(b)1.~~ Carriers who are unable to meet the requirements for electronic filing may request a deferral of the date on which electronic data is required to be filed with the Department.

2. Deferral requests will be granted by the Department when a carrier can demonstrate the inability to complete the necessary computer program change by the date the information is due.

~~(3)(4)~~ No change.

Specific Authority 206.14(1), 206.59(1), 206.97, 206.9915, 213.06(1) FS. Law Implemented 206.021, 206.09, 206.199, 206.20, 206.204, 206.205, 206.485 FS. History—New 7-1-96, Amended 11-21-96, \_\_\_\_\_.

12B-5.050 Terminal Suppliers.

(1) No change.

(2) LICENSING AND BONDING REQUIREMENTS.

(a) Licensing.

1. Before any person may engage in business as a terminal supplier within this state, such person must first obtain, and be the holder of a valid an unrevoked terminal supplier license issued by the Department of Revenue.

2. To obtain an annual a license, or to renew an annual license, as a terminal supplier, every a person must file a Florida Fuel Tax Application (form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the Department, as provided in the

application department an application under oath and in such form as prescribed by the department, which meets all requirements specified in s. 206.02(2), F.S.

3. Each initial or renewal The application must be accompanied by will require payment of a \$30 license fee.

~~4. Each license will be renewed annually by renewal application, and each renewal requires the payment of an annual \$30 renewal fee.~~

~~4.5.~~ Terminal suppliers that who import or export tax-paid fuel are not required to obtain an importer or exporter license.

~~5.6.~~ Any terminal operator that who owns fuel at a terminal is required to be licensed as a terminal supplier.

(b) Bonding.

1. Prior to becoming licensed, each new terminal supplier applicant must submit, to the ~~Department department~~, a bond which equals 3 times the estimated average monthly fuel tax levied under Chapter 206, F.S., for each type of fuel that which will be sold, but such bond will not exceed a maximum of \$100,000 for each product type (motor fuel, diesel, and aviation fuel).

2. A All terminal supplier that has suppliers who have filed bonds of less than \$100,000 for each product type (motor fuel, diesel, and aviation fuel) will be notified by the Department department when its their liability increases to an amount that which requires an increase in its bond their initial bonds filed.

(3) EXEMPT SALES.

(a) Sales of Fuel to the United States Government. The exemption provided in subparagraph 1. is not allowed on sales by terminal suppliers when fuel is delivered to retail dealers located on governmental installations.

~~1.~~ Terminal suppliers that who sell fuel in quantities of 500 gallons or more per delivery to the United States Government, its departments, or its agencies are not required to collect tax on such sales. This exemption does not apply when fuel is delivered to retail dealers located on governmental installations.

(b) through (c) No change.

(4) TAXABLE SALES.

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

2. Dyed Diesel Fuel. Terminal suppliers who sell dyed diesel fuel that which will be used for business purposes as defined in s. 12B-5.020(1)(b), F.A.C., are not required to collect sales tax on such sales.

(5) RETURNS AND REGULATIONS.

(a) All terminal suppliers that who sell gasoline, gasohol, diesel, or aviation fuel are required to will report and remit all taxes imposed by Chapter 206, F.S., on a Terminal Supplier Fuel Tax Return (form DR-309631, incorporated by reference in Rule 12B-5.150, F.A.C.) on or before the 20th day of each month for transactions occurring during the previous month to the Department of Revenue monthly. If the 20th day falls on a

Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) Form DR-309631, Terminal Supplier Fuel Tax Return must be filed by terminal suppliers by the 20th day of the month following a month in which transactions occur.

(e) Where payment is required by electronic funds transfer, the tax will be remitted as provided by Rule 12-24, F.A.C., and the return must also be filed by the 20th day of the month.

(b)(d) No change.

(e)1. If the 20th day falls on a Saturday, Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday.

2. For purpose of this rule section, a legal holiday will mean a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503, Internal revenue Code, of 1986, as amended and in effect on 1/1/96, which is incorporated by reference in this rule.

(c)(f) Electronic filing of payments, returns, and information reports must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C., when: Media Filing.

1. Payment of the tax is required to be made by electronic means; Terminal suppliers are required to file data elements and schedules contained in the Terminal Supplier Fuel Tax Return by magnetic tape, computer disk, or a telephone modem.

2. Any return for reporting taxes is required to be submitted by electronic means; Terminal suppliers who are unable to meet the requirements for electronic filing may request a deferral of the date on which electronic data is required to be filed with the Department.

3. No tax is due with a return for reporting tax; or Deferral requests will be granted by the Department when a terminal supplier can demonstrate the inability to complete the necessary computer program change by the date the information is due.

4. Any information report is required to be submitted by electronic means.

(6) REFUNDS AND CREDITS.

(a) Sales of Fuel to the United States Government.

1. Terminal suppliers that who sell fuel to the United States Government, its departments, or its agencies exempt from taxes imposed under Sections ss. 206.41 and 206.87, F.S., must accrue all such taxes and may obtain, but may take an ultimate vendor credit for the taxes accrued when their Terminal Supplier Tax Returns are filed.

2. To obtain an ultimate vendor credit, terminal Terminal suppliers claiming ultimate vendor credits that exceed their liability must complete Schedule apply for a refund of the excess credits by completing schedule 12, (DR-309642, Ultimate Vendor Credits (incorporated by reference in Rule 12B-5.150, F.A.C.) of form DR-309631 (Terminal Supplier Fuel Tax Return) with the amount of credit listed on the face of the return. Schedule 12 is required to be filed with the Terminal Supplier Fuel Tax Return, as indicated on the return.

(b) Motor and Diesel Fuel Used for Agricultural Purposes.

1. Sales by terminal Terminal suppliers of who sell taxable diesel fuel to persons for agricultural uses as provided in pursuant to Rule 12B-5.020(2)(e)1, F.A.C., are will sell such fuel exempt from the local option fuel tax, the state comprehensive transportation system tax, and the fuel sales tax imposed by Section 206.41(1)(e), (f), and (g), F.S. Local Option Fuel Tax, State Comprehensive Transportation System Tax, and Fuel Sales Tax.

2. A terminal supplier must accrue tax on all sales of taxable diesel fuel. A terminal supplier may sell taxable diesel fuel exempt for agricultural purposes, but they must accrue all taxes imposed under Section s. 206.87, F.S. To obtain The terminal supplier may take an ultimate vendor credit for the tax accrued, terminal suppliers must complete Schedule 12, Ultimate Vendor Credits (form DR-309642). Schedule 12 is required to be filed with when the Terminal Supplier Tax Return, as indicated on the form is filed.

Specific Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1) FS. Law Implemented 206.01, 206.02, 206.05, 206.09, 206.41, 206.413, 206.414, 206.43, 206.48, 206.485, 206.62, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.97, 206.9815, 206.9941, 206.9942, 212.0501, 212.08(9) FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, \_\_\_\_\_.

12B-5.060 Wholesalers.

(1) No change.

(2) LICENSING AND BONDING.

(a) To obtain an annual a license as a wholesaler, or to renew an annual license, a person must will file a with the Department form DR-156 (Florida Fuel Tax Application (form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the Department, as provided in the application under oath, which is incorporated in Rule 12B-5.150, F.A.C., by reference, meeting all requirements specified in s. 206.02, F.S. A wholesaler is not required to have a business location in this State.

(b) through (e) No change.

(3) EXEMPT SALES.

(a) Fuel sold to the United States government, its departments, or its agencies in quantities of 500 gallons or more in each delivery, for exclusive use in equipment, devices, or motors operated by the United States is exempt.

(b) through (d) No change.

(4) TAXABLE SALES.

(a) through (b) No change.

(c) Sale of Dyed Diesel Fuel for Business Purposes. Wholesalers who sell dyed diesel fuel ~~that which~~ will be used for business purposes as defined in s. 12B-5.020(1)(b), F.A.C., of this rule are not required to collect sales tax on such sales.

(5) RETURNS AND REGULATIONS.

(a) All wholesalers who sell gasoline, gasohol, diesel, or aviation fuel are required to ~~will~~ report and ~~remit~~ all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.) on or before the 20th day of each month for transactions occurring during the previous month ~~to the Department of Revenue monthly~~. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

~~(b) Wholesalers must file form DR-309632, Wholesaler/Importer Fuel Tax Return, and supporting schedules by the 20th day of the month following a month in which transactions occur.~~

~~(c) Where payment is required by electronic funds transfer, the tax will be remitted as provided by Rule 12-24, F.A.C., and the return must also be filed by the 20th day of the month.~~

~~(b)(d) No change.~~

~~(e)1. If the 20th day falls on a Saturday, Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday.~~

2. For the purpose of this rule section, a legal holiday will mean a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 Internal Revenue Code, of 1986, as amended and in effect on 1/1/96, which is incorporated by reference in this rule.

~~(c)(f) Electronic filing of payments, returns, and information reports must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C., when: Media Filing.~~

~~1. Payment of the tax is required to be made by electronic means: Wholesalers are required to file data elements and schedules contained in the Wholesaler/Importer Fuel Tax Return by magnetic tape, computer disk, or a telephone modem.~~

~~2. Any return for reporting tax is required to be submitted by electronic means: Wholesalers who are unable to meet the requirements for electronic filing may request a deferral of the date on which electronic data is required to be filed with the Department.~~

~~3. No tax is due with a return for reporting tax; or Deferral requests will be granted by the Department when a wholesaler can demonstrate the inability to complete the necessary computer program change by the date the information is due.~~

~~4. Any information report is required to be submitted by electronic means.~~

(6) REFUNDS AND CREDITS.

(a) Wholesalers that sell undyed diesel fuel to farmers for agricultural purposes tax exempt, as provided in Rule 12B-5.020, F.A.C., may obtain an ultimate vendor credit for the taxes paid when their Wholesaler/Importer Fuel Tax Returns (form DR-309632) are filed ~~will be authorized an ultimate vendor credit for taxes paid on taxable diesel fuel sold for agricultural uses pursuant to 12B-5.020.~~

~~(b) Wholesalers that sell fuel will be authorized an ultimate vendor credit for taxes paid on taxable diesel fuel sold to the United States government, or its departments, or its agencies in bulk lots of not less than 500 gallons in each delivery exempt from the taxes imposed under Sections 206.41 and 206.87, F.S., may obtain an ultimate vendor credit for the taxes paid when their Wholesaler/Importer Fuel Tax Returns (form DR-309632) are filed.~~

~~(c) To obtain an ultimate vendor credit, wholesalers claiming ultimate vendor credit, wholesalers must complete Schedule credits that exceed their liability must apply for a refund of the excess credits by completing schedule-12, (DR-309642, Ultimate Vendor Credits (form DR-309642, incorporated by reference in Rule 12B-5.150, F.A.C.) of form DR-309632 (Wholesaler/Importer Fuel Tax Return), with the amount of credit listed on the face of the return. Schedule 12 is required to be filed with the Wholesaler/Importer Fuel Tax Return, as indicated on the return.~~

Specific Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.01(6), 206.02, 206.05, 206.404, 206.43, 206.48, 206.485, 206.86, 206.89, 206.90, 206.91, 206.9825 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, \_\_\_\_\_.

12B-5.070 Terminal Operators.

(1) LICENSING. Licensed terminal operators will report all fuel transactions to the Department on form DR-309636, Terminal Operator Information Return.

(a) Before any person may engage in business as a terminal operator within this state, such person must hold a valid terminal operator license. Terminal operators who own fuel sold or transferred through a terminal must also be licensed as a terminal supplier. See Rule 12B-5.050, F.A.C.

(b) To obtain an annual license, or to renew an annual license, as a terminal operator, a person must file a Florida Fuel Tax Application (form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the Department, as provided in the application.

(c) Each initial or renewal application must be accompanied by a \$30 license fee for each terminal location operated.

(2) INFORMATION RETURNS. Terminal operators who own fuel sold or transferred through a terminal must be licensed as a terminal supplier.

(a) All terminal operators who operate terminals in this state are required file a Terminal Operator Information Return (form DR-309636, incorporated by reference in Rule 12B-5.150, F.A.C.) on or before the 20th day of each month for transactions occurring during the previous month. A separate return is required for each terminal location. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday will mean a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b)(3) Electronic filing of information returns must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C. Media Filing.

(a) Terminal operators are required to file data elements and schedules contained in the Terminal Operator Fuel Tax Return by magnetic tape, computer disk, or a telephone modem.

(b)1. Terminal operators who are unable to meet the requirements for electronic filing may request a deferral of the date on which electronic data is required to be filed with the Department.

2. Deferral requests will be granted by the Department when a terminal operator can demonstrate the inability to complete the necessary computer program change by the date the information is due.

Specific Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.01(19), 206.022, 206.095, 206.485, 206.872 FS. History—New 7-1-96, Amended 11-21-96, \_\_\_\_\_.

12B-5.080 Exporters.

(1) No change.

(2) LICENSING AND BONDING REQUIREMENTS.

(a) Licensing.

1. Before any person may engage in business as an exporter, such person must hold a valid first obtain, and be the holder of an unrevoked exporter license as an exporter of motor fuel or diesel fuel issued by the Department of Revenue.

2. Persons who buy fuel within Florida either in or outside Florida, and who sell the such fuel to Florida customers must be licensed as wholesalers. See Rule 12B-5.060, F.A.C.

(b)1. To obtain an annual a license, or to renew an annual license, as an exporter, a person must file an with the Department form DR-156 (Application for Florida Fuel License (form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the Department, as provided in the application which is incorporated by reference in rule section 12B-5.150, F.A.C., and which meets all requirements specified in s. 206.02(2), F.S.

2. Each initial or renewal The application must be accompanied by will require payment of a \$30 license fee.

3. Each license will be renewed annually by renewal application, and each renewal requires the payment of an annual \$30 renewal fee.

(c) No change.

(3) RETURNS AND REGULATIONS.

(a)4- Licensed exporters of gasoline, gasohol, diesel, or aviation fuel are required to will report all gallons of fuel exported from Florida taxes imposed by Chapter 206, F.S., on an form DR-309638, Exporter Fuel Tax Return (form DR-309638, incorporated by reference in Rule 12B-5.150, F.A.C.). Licensed exporters that who are also licensed as wholesalers are not required to report file form DR-309638; instead, they show their export sales on a exports on their Wholesaler/Importer Fuel Tax Return (form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.).

2. All exporters who sell gasoline, gasohol, diesel, or aviation fuel will report and remit all taxes imposed by Chapter 206, F.S., to the Department of Revenue monthly.

(b) Form DR-309638, Exporter Tax Return, and form DR-309632, Wholesaler/Importer Fuel Tax Return, as applicable, must be filed on or before filed by exporters by the 20th day of the month following a month in which export transactions occur. If the 20th day falls on a Saturday, Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule section, a legal holiday means will mean a holiday which is

observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code, of 1986, as amended and in effect on 1/1/96, which is incorporated by reference in this rule. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

~~(e) Where payment is required by electronic funds transfer, the tax will be remitted as provided by Rule 12-24, F.A.C., and the return must also be filed by the 20th day of the month.~~

~~(c)(4) Electronic filing of returns and other required information reports must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C., when: Media Filing.~~

~~1. Any return for reporting the export is required to be submitted by electronic means; or Exporters are required to file data elements and schedules contained in the Exporter Fuel Tax Return by magnetic tape, computer disk, or a telephone modem.~~

~~2. Any information report is required to be submitted by electronic means. Exporters who are unable to meet the requirements for electronic filing may request a deferral of the date on which electronic data is required to be filed with the Department.~~

~~3. Deferral requests will be granted by the Department when an exporter can demonstrate the inability to complete the necessary computer program change by the date the information is due.~~

~~(4) No change.~~

~~(5) REFUNDS AND CREDITS.~~

~~(a) Exporters who export fuel to other states on which Florida tax has been paid may obtain apply for a refund of Florida taxes paid. To receive a refund of Florida tax paid, an exporter must file an by submitting form DR-26, Application for Refund (form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department from the State of Florida Department of Revenue, and providing invoices of such purchases and sales, and copies of the tax return filed in the state of destination. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S.~~

~~1. Form DR-26, Application for Refund, must be filed with the Department for tax paid on or after October 1, 1994, and prior to July 1, 1999, within 5 years after the date the tax was paid.~~

~~2. Form DR-26, Application for Refund, must be filed with the Department for tax paid on or after July 1, 1999, within 3 years after the date the tax was paid.~~

(b) Copies of invoices for purchases and sales of fuel exported outside Florida and copies of the tax returns filed in the state of destination are required to be submitted with the application for refund.

~~(c)(b) No change.~~

~~(6) No change.~~

Specific Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1) FS. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052, 206.41, 206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 209.97, 206.9915 FS. History--New 7-1-96, Amended 11-21-96, 10-27-98,

12B-5.090 Local Government Users.

(1) No change.

(2) LICENSING AND BONDING REQUIREMENTS.

(a) Licensing.

1. All counties, municipalities, and school districts, and nonpublic schools seeking refunds or partial exemptions from the state must be licensed as Local Government Users.

2. To obtain a license as a Local Government User of diesel fuel, a county, municipality, school district, or nonpublic school counties, municipalities, and school districts must file a with the Department an application under oath, form DR-156 (Florida Fuel Tax Application (form DR-156, as a Wholesaler of Alternative Fuel, Local Government User of Diesel Fuel, Mass Transit Systems), which is incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with, and in such form as prescribed by the Department, as provided in the application.

3. There is no application fee or license fee.

(b) No change.

(3) RETURNS AND REGULATIONS.

~~(a) Local Government Users are required to file a Local Government User of Diesel Fuel Tax Return (form DR-309634, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department on or before the 20th day of each month following the month in which the use of fuel occurs will report, and remit tax to the Department of Revenue monthly. If the 20th day of the month falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.~~

2. The return filed is form DR-309634, Local Government User of Fuel Tax Return, and is due by the 20th day of a month following the month in which the use of fuel occurs.

3. If the 20th day of the month falls on a Saturday, Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday.

4. For the purpose of this rule section, a legal holiday will mean a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503, Internal Revenue Code, of 1986, as amended and in effect on 1/1/96, which is incorporated by reference in this rule.

(b) Electronic filing of payments, returns, and other required information reports must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C., when: Media Filing-

1. Payment of the tax is required to be made by electronic means; Local Government Users are required to file data elements and schedules contained in the Local Government User of Diesel Fuel Tax Return by magnetic tape, computer disk, or a telephone modem-

2. Any return for reporting tax is required to be submitted by electronic means; Local Government Users who are unable to meet the requirements for electronic filing may request a deferral of the date on which electronic data is required to be filed with the Department-

3. No tax is due with a return for reporting tax; or Deferral requests will be granted by the Department when a Local Government User can demonstrate the inability to complete the necessary computer program change by the date the information is due-

4. Any information report is required to be submitted by electronic means-

(4) REFUNDS AND CREDITS.

(a) When filing a Local Government User of Diesel Fuel Tax Return (form DR-309634, incorporated by reference in Rule 12B-5.150, F.A.C.), a county, municipality, or school district will be required to pay 3 cents of the 4 cent excise tax Excise Tax under Section s. 206.87(1)(a), F.S., the ninth-cent fuel tax Ninth-cent Fuel Tax under Section s. 206.87(1)(b), F.S., the local option fuel tax Local Option Fuel Tax under Section s. 206.87(1)(c), F.S., and the state comprehensive enhanced transportation system tax State Comprehensive Enhanced Transportation System Tax under Section s. 206.87(1)(d), F.S., on dyed diesel fuel used in vehicles owned or operated by the county, municipality, or school district. Local government users may take a credit, or obtain a refund, of taxes paid on motor fuel under Section 206.41(1)(b), F.S., and the fuel sales tax imposed under Section 206.41(1)(g)1., F.S., when filing the return-

(b)1. Any county, municipality, or school district, which is not licensed as a local government user, that uses tax-paid diesel fuel, gasoline, or gasohol in vehicles operated on the highways, may seek a refund each calendar quarter for the fuel sales tax imposed under Section 206.41(1)(b) and (g), F.S., for

gasoline and gasohol and 1 cent of the tax imposed under Section 206.87(1)(a) and all of the tax imposed under Section 206.87(1)(b), F.S., on diesel fuel. Counties, municipalities, and school districts who file the Local Government User Fuel Tax Return, and who elect to take a credit of taxes paid on motor fuel may deduct the 1 cent County Fuel Tax under s. 206.41(1)(b), and the Fuel Sales Tax under s. 206.41(1)(g)1., F.S., from their tax liability when the return is filed-

2. Prior to qualifying for a refund of taxes paid, counties, municipalities, or school districts and nonpublic schools are required to file an Application for Refund Permit (form DR-185, incorporated by reference in Rule 12B-5.150, F.A.C.) and obtain a Fuel Tax Refund Permit (form DR-192, incorporated by reference in Rule 12B-5.150, F.A.C.) issued by the Department. Counties seeking a refund of taxes paid on motor fuel, must file a quarterly tax refund return, form DR-189, Application for Fuel Tax Refund, Municipalities, Counties and School Districts, to obtain such refund-

3. To apply for the refund, a county, municipality, or school district that holds a valid refund permit is required to file an Application for Fuel Tax Refund, Municipalities, Counties and School Districts (form DR-189, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department. Form DR-189 must be filed for each calendar quarter no later than the last day of the month immediately following the calendar quarter for which the refund is claimed. The filing date may be extended one additional month from the date the DR-189 is due when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the prior quarter's refund application was timely submitted to the Department. Prior to qualifying for a refund of taxes paid on motor fuel, counties, municipalities, and school districts who use gasoline or gasohol in vehicles, are required to obtain a refund permit, by filing form DR-185, Application for Refund Permit with the Department of Revenue-

4. Any nonpublic school operating schools buses that holds a valid refund permit is required to file an Application for Fuel Tax Refund Non-Public Schools (form DR-190, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department. Form DR-190 must be filed for each calendar quarter no later than the last day of the month immediately following the calendar quarter for which the refund is claimed. The filing date may be extended one additional month from the date the DR-190 is due when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the prior quarter's refund application was timely submitted to the Department-

Specific Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1) FS. Law Implemented 206.41(4), 206.86(11), 206.874(4) FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, \_\_\_\_\_.



12B-5.100 Mass Transit Systems.

(1) No change.

(2) LICENSING AND BONDING REQUIREMENTS.

(a) Licensing.

1. Mass transit systems seeking refunds from the state or partial exemption must hold a valid ~~be licensed as~~ Mass Transit Systems License.

2. To obtain a Mass Transit Systems License System license, a person ~~persons~~ must file a ~~with the Department an~~ application under oath, form DR-156 (Florida Fuel Tax Application (form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the Department, as provided in the application as a: Wholesaler of Alternative Fuel, Local Government User of Diesel Fuel, Mass Transit System), which is incorporated in Rule 12B-5.150, F.A.C., and in such forms prescribed by the Department.

3. There is no application fee or license fee.

(3) RETURNS AND REGULATIONS.

~~(a)1-~~ Mass Transit Systems are required to file a Mass Transit System Provider Fuel Tax Return (form DR-309633, incorporated by reference in Rule 12B-5.150, F.A.C.) and remit the tax due on or before the 20th day of the month following the month in which the use of fuel occurs will report, and remit tax to the Department of Revenue monthly. If the 20th day of the month falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

2. ~~The return filed is form DR-309633, Mass Transit System Provider Fuel Tax Return, and is due by the 20th day of a month following the month in which taxable uses of fuel occur.~~

3. ~~If the 20th day of the month falls on a Saturday, Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday.~~

4. ~~For the purpose of this rule section, a legal holiday will mean a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503, Internal Revenue Code, of 1986, as amended and in effect on 1/1/96, which is incorporated by reference in this rule.~~

(b) Electronic filing of payments, returns, and information reports must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C., when: Media Filing.

1. Payment of the tax is required to be made by electronic means; Mass Transit Systems are required to file data elements and schedules contained in the Local Government User of Diesel Fuel Tax Return by magnetic tape, computer disk, or a telephone modem.

2. Any return for reporting tax is required to be submitted by electronic means; Mass Transit Systems who are unable to meet the requirements for electronic filing may request a deferral of the date on which electronic data is required to be filed with the Department.

3. No tax is due with a return for reporting tax; or Deferral requests will be granted by the Department when a Mass Transit System can demonstrate the inability to complete the necessary computer program change by the date the information is due.

4. Any information report is required to be submitted by electronic means.

(4) REFUNDS AND CREDITS.

(a) 1- When filing a return, a Mass Transit System will be required to pay the excise tax ~~Excise Tax~~ under Section s. 206.87(1)(a), F.S., and the ninth-cent fuel tax ~~Ninth-cent Fuel Tax~~ under Section s. 206.87(1)(b), F.S., on dyed diesel fuel used in vehicles owned or operated by the system.

~~2.(b)1-~~ Any mass transit system provider, which is not licensed as a Mass Transit System, that uses undyed diesel fuel, gasoline, or gasohol in vehicles operated on the highways, may seek a refund each calendar quarter for the fuel taxes imposed under Section 206.41(1)(e), (f), and (g), F.S., or Section 206.87(1)(c)(d) and (e), F.S. Mass Transit Systems filing returns, who elect to take a credit of taxes paid on motor fuel may deduct the Local Option Fuel Tax under s. 206.41(1)(e), F.S., the SCETS Tax under s. 206.41(1)(f), F.S., and the fuel sales tax under s. 206.41(1)(g), F.S., from their tax liability when the return is filed.

~~(b)2-~~ Prior to qualifying for a refund of taxes paid, a Mass Transit System is required to file an Application for Refund Permit (form DR-185, incorporated by reference in Rule 12B-5.150, F.A.C.) and obtain a Fuel Tax Refund Permit (form DR-192, incorporated by reference in Rule 12B-5.150, F.A.C.) issued by the Department to obtain such refunds. Mass Transit Systems seeking a refund of taxes paid on motor fuel, must file the quarterly tax refund return, form DR-160, Application for City transit Fuel Tax Refund, to obtain such refund.

3. A Mass Transit System that holds a valid refund permit is required to file an Application for Fuel Tax Refund-Mass Transit System Users (form DR-160, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department to obtain such refunds. Form DR-160 must be filed for each calendar quarter no later than the last day of the month immediately following the calendar quarter for which the refund is claimed. The filing date may be extended one additional month from the date the DR-160 is due when a written explanation that sets forth reasonable cause for delay in filing the refund application is

~~submitted with the application and the prior quarter's refund application was timely submitted to the Department. Prior to qualifying for a refund of taxes paid on motor fuel, Mass Transit Systems who use gasoline or gasohol in vehicles, are required to obtain a refund permit, by filing form DR-185, Application for Refund Permit with the Department of Revenue.~~

~~Specific Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1) FS. Law Implemented 206.041(4), 206.86(12), 206.874(5)(a) FS. History--New 7-1-96, Amended 11-21-96, 10-27-98, \_\_\_\_\_.~~

12B-5.110 Blenders.

(1) GENERAL INFORMATION.

(a) through (b) No change.

~~(c)1. To obtain a license as blender, every person must file a Florida Fuel Tax Application (form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the Department, as provided in the application.~~

~~2. Each initial or renewal application must be accompanied by a \$30 license fee.~~

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

(2) RETURNS AND REGULATIONS.

(a) through (b) No change.

~~(c) Any person who is licensed as a blender is required to file a only will report and remit all taxes imposed by Chapter 206, F.S., to the Department of Revenue monthly. Form DR-309635, Blender/Wholesaler of Alternative Fuel Tax Return (form DR-309635, incorporated by reference in Rule 12B-5.150, F.A.C.); on or before must be filed by blenders by the 20th day of the month following a month in which transactions occur. If the 20th day falls on a Saturday, Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule section, a legal holiday means will mean a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the; Internal Revenue Code; of 1986, as amended and in effect on January 1, 1996, which is incorporated by reference in this rule. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.~~

~~(d) Electronic filing of payments, returns, and other required information reports must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C., when: Media Filing.~~

~~1. Payment of the tax is required to be made by electronic means: Blenders are required to file data elements and schedules contained in the diesel Fuel Tax Return by magnetic tape, computer disk, or a telephone modem.~~

~~2. Any return for reporting tax is required to be submitted by electronic means: Blenders who are unable to meet the requirements for electronic filing may request a deferral of the date on which electronic data is required to be filed with the Department.~~

~~3. No tax is due with a return for reporting tax; or Deferral requests will be granted by the Department when a Blender can demonstrate the inability to complete the necessary computer program change by the date the information is due.~~

~~4. Any information report is required to be submitted by electronic means.~~

~~Specific Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1) FS. Law Implemented 206.02(3), 206.48(1), 206.485, 206.86(7), 206.87(2)(e) FS. History--New 7-1-96, Amended 11-21-96, 10-27-98, \_\_\_\_\_.~~

12B-5.120 Resellers and Retail Dealers.

~~(1) Any Before any person desiring to may engage in the business of selling motor fuel or diesel fuel at retail or reselling tax-paid fuel to retailers or end users, such person must register with the Department and obtain a separate sales and use tax certificate of registration for each place of be the holder of an unrevoked Sales and use Tax Certificate of Registration, issued by the Department to engage in such business.~~

~~(2)(a) Registration with the Department for purposes of sales and use tax is available by using one of the following methods: To obtain a license as a reseller or retail dealer of motor fuel or diesel fuel, a person must complete an Application for Sales and use Tax Registration (Form DR-1), which is incorporated by reference in Rule 12A-1.097(2), F.A.C.~~

~~1. Registering through the Department's Internet site at the address shown in the parentheses (<http://www.myflorida.com/dor>) using the Department's "e-Services" without payment of a registration fee; or~~

~~2. Filing an Application to Collect and/or Report Tax in Florida (form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.) with the Department, as indicated on the form, and the required \$5 registration fee.~~

~~(b) A separate application is required for each place of business. Resellers and Retail dealers must pay a separate registration fee of \$5 and file a separate application (Form DR-1) for each place of business in this state.~~

~~Specific Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.404, 206.41(5), 206.414, 206.43, 206.44, 206.86, 212.18(3) FS. History--New 7-1-96, Amended 11-21-96, 10-27-98, \_\_\_\_\_.~~

12B-5.130 Refunds.

~~(1) FUEL USED FOR AGRICULTURAL, AQUACULTURAL, AND COMMERCIAL FISHING PURPOSES.~~

~~(a)1. Any person Persons who purchases purchase motor fuel used in any tractor, vehicle, or other equipment that which is used exclusively on a farm for planting, cultivating, harvesting, or processing farm products for sale, may obtain~~

~~are entitled to a refund of local option, state comprehensive enhanced transportation system, and fuel sales taxes paid under Section 206.41(1)(e), (f), and (g), F.S.~~

2. Persons using motor fuel or diesel fuel in the operation of boats, vessels, or equipment used exclusively for the taking of fish, crayfish, oysters, shrimp, and sponges from the salt or fresh waters of Florida for sale are entitled to a refund of local option, state comprehensive enhanced transportation system, municipal fuel tax, and fuel sales taxes paid under Section 206.41(1)(c),(e), (f), and (g), F.S., and Section 206.87(1)(c), (d), and (e), F.S.

~~(b)2- Prior to qualifying for obtaining a refund of taxes paid on motor fuel used for agricultural, aquacultural, and commercial fishing purposes, every person is required to file an Application for Refund Permit (form DR-185, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department and obtain a Fuel Tax Refund Permit (form DR-192, incorporated by reference in Rule 12B-5.150, F.A.C.) persons must obtain a refund permit from this department.~~

~~(c)(b) Persons seeking a refund of taxes paid on motor fuel for agricultural, aquacultural, and commercial fishing purposes must file an Refunds authorized by this subsection will be issued quarterly, and persons requesting refunds of taxes paid on fuel used for agricultural purposes must file quarterly refund returns (Form DR-138, Application for Fuel Tax Refund- Agriculture and Commercial Fishing Purposes (form DR-138, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department and submit the original invoices with the returns. Form DR-138 must be filed for each calendar quarter no later than the last day of the month immediately following the calendar quarter for which the refund is claimed. The filing date may be extended one additional month when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the prior quarter's refund application was timely submitted to the Department.~~

**(2) UNDYED DIESEL FUEL USED FOR OFF-ROAD PURPOSES OR OTHER EXEMPT PURPOSES USED IN POWER TAKE OFF UNITS.**

(a) When undyed diesel fuel is consumed by a power take-off unit or engine exhaust for the purpose of turning a concrete mixer drum, for compacting solid waste, or for unloading bulk cargo by pumping, and such power take-off unit or engine exhaust which is mounted on a motor vehicle that, and such vehicle has no separate fuel tank, tax paid on the diesel fuel will be refunded is subject to a refund as follows:

1. A The refund of tax paid on undyed diesel fuel consumed by vehicles which use fuel to turn a concrete mixer drum or for compacting solid waste, will be granted on thirty-five percent of the gallons consumed by vehicles that use fuel to turn a concrete mixer drum or for compacting solid waste such vehicle. Sales tax imposed under Section 212.0501, F.S., plus any applicable discretionary sales surtax, is due on

the average cost per gallon that is eligible for a refund of fuel tax paid. The Department will reduce the amount of refund due on fuel tax paid by the amount of sales tax, plus any applicable discretionary sales surtax, due. The net amount of the refund will be granted to the qualified applicant. The gallons which are subject to refund shall be taxable under Part I of Chapter 212, F.S.

2.a. A The refund of tax paid on undyed diesel fuel that is consumed by a power take-off unit or engine exhaust for unloading bulk cargo, will be granted on 10 gallons per full load pump-off of diesel fuel consumed by a power take-off or engine exhaust for the purpose of unloading bulk cargo by pumping of fuel tax paid. Sales tax imposed under Section 212.0501, F.S., plus any applicable discretionary sales surtax, is due on the average cost per gallon that is eligible for a refund. The Department will reduce the amount of refund due on fuel tax paid by the amount of sales tax, plus any applicable discretionary sales surtax, due. The net amount of the refund will be granted to the qualified applicant.

b. A full load pump-off means the unloading of at least 8,000 gallons of liquid bulk cargo, or 80,000 pounds of dry bulk cargo using a power take-off unit or engine exhaust.

c. Vehicles using gasoline do not qualify for this refund.

d. The following schedule shall be used for refund claims of less than 8,000 liquid gallons or 80,000 dry pounds.

<u>Liquid Gallons Pumped</u>	<u>Refund Gallons</u>	<u>Dry Pounds Pumped</u>	<u>Refund Gallons</u>
<u>7,201 – 8,000</u>	<u>10</u>	<u>72,001 – 80,000</u>	<u>10</u>
<u>6,401 – 7,200</u>	<u>9</u>	<u>64,001 – 72,000</u>	<u>9</u>
<u>5,601 – 6,400</u>	<u>8</u>	<u>56,001 – 64,000</u>	<u>8</u>
<u>4,801 – 5,600</u>	<u>7</u>	<u>48,001 – 56,000</u>	<u>7</u>
<u>4,001 – 4,800</u>	<u>6</u>	<u>40,001 – 56,000</u>	<u>6</u>
<u>3,201 – 4,000</u>	<u>5</u>	<u>32,001 – 40,000</u>	<u>5</u>
<u>2,401 – 3,200</u>	<u>4</u>	<u>24,001 – 32,000</u>	<u>4</u>
<u>1,601 – 2,400</u>	<u>3</u>	<u>16,001 – 24,000</u>	<u>3</u>
<u>801 – 1,600</u>	<u>2</u>	<u>8,001 – 16,000</u>	<u>2</u>
<u>250 – 800</u>	<u>1</u>	<u>2,500 – 8,000</u>	<u>1</u>

(b) A refund of fuel tax on undyed diesel fuel will be granted when the fuel is used in off-road stationary equipment or in self-propelled off-road equipment. A refund will not be granted when the fuel is used to operate equipment on the highways. Sales tax imposed under Section 212.0501, F.S., plus any applicable discretionary sales surtax, is due on the average cost per gallon of fuel that is eligible for a refund of fuel taxes paid. The Department will reduce the amount of refund due on fuel tax paid by the amount of sales tax, plus any applicable discretionary sales surtax, due. The net amount of the refund will be granted to the qualified applicant.

(c) A refund of fuel tax paid on undyed diesel fuel will be granted when the fuel is used to operate a refrigeration unit or other equipment located on a commercial motor vehicle and

the fuel is placed into a separate tank that is not connected to the fuel supply system of the commercial motor vehicle. Undyed diesel fuel used to operate a refrigeration unit or other equipment on a commercial motor vehicle operated by a licensed common carrier for use in interstate or foreign commerce is subject to sales tax based on the partial exemption provided in Section 212.08(9)(b), F.S., and discretionary sales surtax as provided in Section 212.054(2)(b)4., F.S. Sales tax and surtax due is calculated based on the carrier's mileage apportionment factor. The Department will reduce the amount of refund due on fuel tax paid by the amount of sales tax, plus any applicable discretionary sales surtax, due. The net amount of the refund will be granted to the qualified applicant. See Rules 12A-1.064 and 12A-15.013, F.A.C.

~~(b)1.~~ In order to apply for a refund, a purchaser must have obtained a sales tax registration from the Department of Revenue.

~~(e)1.2.~~ Persons seeking a refund of tax paid on undyed diesel for off-road or other exempt purposes must file an refunds under this subsection are required to submit form DR-309639, Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other other Exempt Purposes (form DR-309639, incorporated by reference in Rule 12B-5.150, F.A.C.).

~~2.3.~~ The Department will reduce the amount of fuel tax refund due by the amount of sales tax, plus any applicable discretionary sales surtax, due. The net amount of the refund will be granted to the qualified applicant. Original invoices or certified copies of invoices obtained from suppliers must be retained by persons electing to file form DR-309639 and must be made available when requested by the Department for audit purposes, but are not required to be submitted with the return when filed.

~~(e)(e)~~ An invoice or delivery ticket issued will be made by the seller at the time each motor vehicle is refueled must and will provide accurate information as to the date, the number of gallons placed in the fuel tanks of the motor vehicle, the motor vehicle number or tag number in the event the motor vehicle is not numbered, and the seller's license or registration number. Documentation to All internal records which provide information regarding as to fuel consumption is required to shall be maintained by the purchaser until tax imposed under Chapter 206, F.S., may no longer be determined and assessed under Section 95.091, F.S. purchasers for audit review.

(3) No change.

~~(4)~~ **FUEL USED FOR COMMERCIAL FISHING PURPOSES IN FLORIDA WATERS.**

~~(a)1.~~ Persons using motor fuel exclusively for the purpose of operating boats, vessels, or equipment for the taking of aquatic life from salt or fresh waters of Florida for resale, are entitled to a refund of local option, state comprehensive

enhanced transportation system, and fuel sales taxes paid under ss. 206.41(1)(e), (f), (g), and 206.87(1)(e), (d), and (e), F.S., and the municipal gas tax imposed under s. 206.41(1)(e).

2. Prior to obtaining a refund of taxes paid, persons must obtain a refund permit from this department.

~~(b)~~ Refunds authorized by this subsection will be issued quarterly, and persons requesting refunds of taxes paid on fuel used for commercial fishing purposes must file quarterly refund returns (Form DR-138, Application for Fuel Tax Refund Agriculture and Commercial Fishing Purposes) and submit the original invoices with the returns.

~~(5)~~ **SALE OF DIESEL FUEL FOR BUSINESS PURPOSES.**

~~(a)~~ Undyed Diesel Fuel.

1.a. Any person using undyed diesel fuel for business purposes, other than for use on a farm for farming purposes, as defined in Rule 12B-5.020(1)(b), F.A.C., may obtain a refund of fuel taxes paid under s. 206.87, F.S.

b. To obtain a refund under this paragraph, a person must provide proof to the Department that sales tax was paid on undyed diesel fuel used for business purposes.

~~(b)1.~~ Persons eligible for refunds under this subsection may elect to file either form DR-309639, Application for Refund of Tax Paid on Undyed Diesel Used for off Road or Other Exempt Purposes, monthly, or form DR-26, Application for Refund from the State of Florida Department of Revenue.

2. Taxpayers electing to file form DR-309639 will use the form to deduct the sales tax owed from the fuel tax paid to suppliers on undyed diesel fuel consumed by a trade or business.

3. Any fuel tax paid in excess of the sales tax due will be refunded to the taxpayer.

4. Original invoices or certified copies of invoices obtained from suppliers must be retained by persons electing to file form DR-309639 and must be made available when requested by the Department for audit purposes, but are not required to be submitted with the return when filed.

5. Persons making the election under this paragraph must continue to provide original invoices or certified copies of invoices with form DR-26, when filed.

~~(4)(6)~~ **DIESEL FUEL SOLD FOR USE IN VESSELS.**

~~(a)~~ Dyed Diesel Fuel.

1. ~~The sale of dyed~~ Dyed diesel fuel sold for use in any vessel not engaged in interstate or foreign commerce is subject to sales tax and discretionary sales surtax imposed by Chapter 212, F.S., and which must be collected by the selling dealer is required to collect the applicable sales tax and surtax. See Rule 12A-1.059, F.A.C.

2.a. ~~The sale of dyed~~ Dyed diesel fuel sold for use in a vessel used to transport persons or property for hire in interstate or foreign commerce or for use in commercial fishing vessels is subject to the sales tax partial exemption provided in

Section 212.08(4)(a)2., F.S., and subject to discretionary sales surtax, as provided in Section 212.054(2)(b)4., F.S., proration of the tax imposed by Chapter 212, F.S., only to the extent provided herein. Dealers who sell dyed diesel fuel for use in such vessels are required to collect the applicable sales tax and surtax due or to obtain a certificate, as provided in Rule 12A-1.064, F.A.C., from a qualifying purchaser stating that the fuel will be used in a vessel operated by a licensed carrier in interstate or foreign commerce or used in a vessel for commercial fishing purposes. The basis of the tax shall be the ratio of intrastate mileage to interstate or foreign mileage traveled by the vessels which were used in interstate or foreign commerce and which had at least some Florida mileage during the previous fiscal year. The ratio shall be applied each month to the total Florida purchases of dyed diesel fuel which are used in Florida to establish that portion of the total used and consumed within this state and subject to the tax under Chapter 212, F.S. Dyed diesel fuel used exclusively in intrastate commerce does not qualify for proration of tax.

b. Prior to claiming the partial exemption, persons operating vessels which transport persons or property in intrastate commerce and interstate or foreign commerce who make any purchase of dyed diesel fuel must register as dealers with the Department and extend in writing at the time of purchase a resale certified in lieu of tax, stating the specific reasons for exemption. Vessels which operate on the canals or inland waterways of Florida are deemed to be engaged in intrastate commerce. However, mileage of such vessels from the territorial limit to port dockside and return into international waters, foreign or coastwise, in the continuous movement of persons or property in interstate or foreign commerce, is not considered to be mileage in Florida.

e. In addition, the partial exemption of dyed diesel fuel used to transport persons or property in interstate or foreign commerce shall not be allowed unless the purchaser signs an affidavit stating that the item or items to be partially exempted are for the exclusive use designated herein, not used for pleasure purposes, and setting forth the extent of such partial exemption.

3. Persons operating vessels which transport persons or property exclusively in interstate or foreign commerce may, in lieu of registering as a dealer, furnish vendors with a signed statement that they do not operate on or in the canals or inland waterways of Florida. Mileage of vessels from the territorial limit to port dockside and return into international waters is not considered to be mileage in Florida.

4. A suggested affidavit is presented in subsection (7), below for fuel used in interstate and foreign commerce.

(b) Undyed diesel fuel sold to a purchaser Undyed diesel fuel sold for use on a noncommercial vessel in vessels is subject to the fuel taxes imposed under Section s. 206.87(1), F.S. The purchaser may obtain a refund of diesel fuel tax paid as follows: The purchaser may apply for a refund, which shall

be the purchaser may apply for a refund, which shall be the difference between the fuel taxes imposed under s. 206.87(1), F.S., and the sales tax and discretionary sales surtax imposed under Chapter 212, F.S. To obtain the refund, owners are required to file form DR-309639, Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes, and subject to restrictions provided in s. 206.8745(7), F.S.

1. The purchaser must purchase 2,500 gallons or more of diesel fuel for use in a noncommercial vessel per calendar year. No refund will be allowed on purchases of less than 2,500 gallons per calendar year.

2. The purchaser must file an Application for Refund (form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.), prior to April 1 of the year subsequent to each calendar year in which the diesel fuel tax was paid. The purchaser is entitled to file only one application per calendar year.

3. The purchaser is required to submit original invoices showing the amount of taxes paid with the application. Form DR-26 must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

4. The purchaser is required to pay the sales tax, plus any applicable discretionary sales surtax. The Department will reduce the amount of refund due on tax-paid diesel fuel used for exempt purposes by the amount of sales tax and discretionary sales surtax due.

(5) UNDYED DIESEL FUEL CONSUMED BY CERTAIN MOTOR COACHES.

(a) Undyed diesel fuel sold in this state that is consumed by the engine of a qualified motor coach, as defined in Section 206.8745(8), F.S., during idle time for the purpose of running climate control systems and maintaining electrical systems is subject to a refund of fuel tax paid.

(b) The purchaser of fuel used for such purpose may obtain a refund of diesel fuel tax paid as follows:

1. The purchaser must file an Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida (form DR-309640, incorporated by reference in Rule 12B-5.150, F.A.C.), prior to April 1 of the year subsequent to each calendar year in which the diesel fuel tax was paid. The purchaser is entitled to file only one application per calendar year.

2. The purchaser is required to submit with the application originals or copies of invoices showing the amount of taxes paid. In lieu of invoices or copies of invoices, the purchaser may submit the Schedule of Fuel Consumed During Idle Time in Florida (Part III of form DR-309640) and the Schedule of Undyed Diesel Fuel Purchased in Florida for Use in a Motor Coach (Part IV of form DR-309640).

3. The purchaser is required to pay sales tax, plus any applicable discretionary sales surtax. The Department will reduce the amount of fuel tax refund by the amount of sales tax, plus any applicable discretionary sales surtax, due.

(7) The following is a suggested affidavit form to be used when purchasing items appropriate to carry out the purpose for which a commercial vessel used to transport persons or property in interstate or foreign commerce is designed, equipped, and used.

AFFIDAVIT FOR PURCHASING FUEL APPROPRIATE TO CARRY OUT THE PURPOSE FOR WHICH A VESSEL IS DESIGNED, EQUIPPED, AND USED

I, \_\_\_\_\_, as owner, owner's agent, or operator of the commercial vessel, Home Port of \_\_\_\_\_ CERTIFY THAT:

1. The fuel purchased from the vendor listed below (copy of purchase invoice attached) is to be used only on the named vessel to transport persons or property in interstate or foreign commerce and is appropriate to carry out the purpose for which the vessel is designed, equipped, and used.

2. The fuel is purchased for use only on board this vessel (Check appropriate item)

(-) This vessel has not operated and will not operate on the canals or inland waterways or otherwise within the territorial waters of Florida.

(-) This vessel will operate in both non Florida and Florida waters and will report Florida Sales Tax in accordance with Rule 12A-1.064, F.A.C.

Dealer's Certificate of Registration Number: \_\_\_\_\_

This statement is issued in compliance with Rule 12A-1.064, Florida Administrative Code, in order to exempt or partially exempt this purchase from Florida Sales and use Taxes. This certification will continue in force until revoked by written notice to the vendor and the Department of Revenue.

Vendor's Name \_\_\_\_\_ Signed \_\_\_\_\_ Date \_\_\_\_\_

Sworn to and subscribed before me this \_\_\_\_\_ day of \_\_\_\_\_, A.D., 19\_\_

Notary Public \_\_\_\_\_

(Seal)

My Commission Expires

Cross Reference-Rules 12A-1.059 and 12A-1.0641, F.A.C.

Specific Authority 206.14(1), 206.59(1), 206.8745(6), 213.06(1) FS. Law Implemented 206.41(4),(5), 206.43(5),(6), 206.64, 206.8745, 206.97 FS. History--New 7-1-96, Amended 11-21-96, 10-27-98, \_\_\_\_\_.

12B-5.140 Dyeing and Marking; Mixing.

(1) Marking and Dyeing.

(a)1. The Beginning July 1, 1996, and thereafter, the dyeing and marking of diesel fuel will follow the requirements of 48.4082-1, Treasury Regulations; (hereby incorporated by reference in this rule), and shall conform to the requirements

pursuant to the Environmental Protection Agency's high sulfur diesel fuel requirements as found in 40 CFR 80.29 in effect on July 1, 1996 (hereby which is also incorporated by reference in this rule).

2. On or after July 1, 1996, when expressly authorized by law, any amendments to either 48.4082-1 of the Treasury Regulations, or the Environmental Protection Agency's Code Section 40 CFR 80.29 shall be given effect under this rule in such manner and for such periods as are prescribed in such regulation or code, to the same extent as if such amendment had been adopted by the Legislature of this State.

3. The Department will notify all fuel tax licensees of changes in 48.4082-1, Treasury Regulations, and in Section 40 CFR 80.29, of Environmental Protection Agency's Code on or before December 31 of each year.

(2) Mixing.

(a)1. A licensed terminal supplier, importer, or wholesaler that which holds title to taxable diesel fuel that which has been mixed with dyed diesel fuel in storage may qualify for claim a refund of or credit for any state and local option tax paid on the taxable diesel fuel as follows:-

1.2. The To qualify for a refund or credit, the terminal supplier, importer, or wholesaler must contact the Department of Revenue at (850)488-7268 within 24 hours of the misfueling incident that caused the mixing of dyed diesel fuel with taxable diesel fuel to, and must obtain a refund authorization number. The terminal supplier, importer, or wholesaler must report the following information:

3. To obtain a refund authorization number, the terminal supplier, importer, or wholesaler must report the following:

a. through h. No change.

2.(b) Prior to granting a refund authorization number, the The Department of Revenue will may investigate the circumstances of the misfueling incident and the handling of the mixed dyed diesel fuel with taxable diesel fuel, prior to granting the refund authorization number.

(b) To obtain a refund of tax paid on diesel fuel, the terminal supplier, importer, or wholesaler holding a refund authorization number must file an Application for Refund (form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

1. Form DR-26, Application for Refund, must be filed with the Department for tax paid on or after October 1, 1994, and prior to July 1, 1999, within 5 years after the date the tax was paid.

2. Form DR-26, Application for Refund, must be filed with the Department for tax paid on or after July 1, 1999, within 3 years after the date the tax was paid.

(c) 1. The discovery by the Department of Revenue of dye in any fuel storage facility that is not properly marked for off highway or other exempt use as dyed fuel; will be prima facie evidence of a violation of Section 206.8741, F.S., and subject to the penalty imposed under Section 206.872(11), F.S. this rule, and not subject to refund or credit, unless the misfueling incident has been previously reported as provided under this section.

2. Unless the misfueling incident has been previously reported, persons found in violation of the marking provisions will be subject to a penalty of the greater of \$10 for each gallon of diesel fuel involved or \$1,000, and no refund of tax paid on the diesel fuel will be granted.

Specific Authority 206.14(1), 206.59(1), 206.8741(1), 213.06(1) FS. Law Implemented 206.8741, 206.8745(3) FS. History—New 7-1-96, Amended 11-21-96, \_\_\_\_\_.

12B-5.150 Public Use Forms Used by Public.

(1)(a) The following public use forms and instructions are utilized by the Department of Revenue, dated below, and are hereby incorporated and made part of this rule by reference in this rule. The instructions on the forms listed below have the same authority as the rules.

(b) Copies may be obtained, without cost, by one or more of the following methods: 1) writing the Florida Department of Revenue, Forms Distribution Center, 168A 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 (800)352-3671 (in Florida only) or (850)488-6800; or, 6) downloading selected forms from the Department’s Internet site at the address shown inside the parentheses (<http://www.myflorida.com/dor/>). Persons with hearing or speech impairments may call the Department’s TDD, at (800)367-8331. ~~For those with other disabilities, please inform the Department as to how your inquiry may be reasonably accommodated.~~

Form Number	Title	Effective Date
<del>(1)</del> DR-110	<del>Pollutants License</del>	<del>R. 8/96 11/96</del>
<del>(2)</del> DR-114	<del>Fuel License</del>	<del>R. 4/96 11/96</del>
<del>(2)(3)</del> DR-138	Application for Fuel Tax Refund—Agriculture, Aquacultural, and Commercial Fishing Purposes <u>(R. 01/03)</u>	<u>R. 8/96 11/96</u>
<del>(3)(4)</del> DR-156	Florida Fuel Tax Application <u>(R. 04/03)</u>	<u>R. 1/98 1/98</u>

<del>(4)(5)</del> DR-157	Fuel Tax Surety Bond <u>(R. 04/03)</u>	<u>R. 2/96 11/96</u>
<del>(5)(6)</del> DR-157A	Assignment of Time Deposit <u>(R. 04/03)</u>	<u>R. 8/96 11/96</u>
<del>(6)(7)</del> DR-157B	Fuel Tax Cash Bond <u>(R. 04/03)</u>	<u>R. 8/96 11/96</u>
<del>(7)</del> DR-157W	<u>Bond Instructions (R. 04/99)</u>	_____
<del>(8)</del> DR-160	Application for Fuel Tax Refund Mass Transit System Users <u>(R. 01/03)</u>	<u>Tax Refund R. 8/96 11/96</u>
<del>(9)</del> DR-161	Refund Application Schedule of Purchases for Tax Paid Purchases Only <u>(R. 02/99)</u>	<u>R. 8/96 11/96</u>
<del>(10)</del> DR-166	Florida Pollutant Tax Application <u>(R. 04/03)</u>	<u>R. 1/98 1/98</u>
<del>(11)</del> DR-166R	Renewal Application for Pollutant or Air Carrier License <u>(N. 04/03)</u>	_____
<del>(12)</del> DR-176	Application for Air Carrier Fuel Tax License <u>(N. 04/03)</u>	_____
<del>(13)(14)</del> DR-179	Corporate Surety Bond Form Applicant for Motor or Diesel Fuel Tax Refund for Refund Permit Applicant <u>(R. 09/97)</u>	<u>R. 8/96 11/96</u>
<del>(12)</del> DR-181	License Card for Vehicle or Vessel	<u>R. 8/96 11/96</u>
<del>(14)(13)</del> DR-182	Florida Air Carrier Fuel Tax Return <u>(R. 04/03)</u>	<u>R. 1/96 11/96</u>
<del>(14)</del> DR-182AC	Florida Air Carrier Fuel Tax Return	<u>R. 1/96 11/96</u>
<del>(15)</del> DR-185	Application for Refund Permit <u>(R. 04/03)</u>	<u>R. 8/96 11/96</u>
<del>(16)</del> DR-189	Application for Fuel Tax Refund Municipalities, Counties and School Districts <u>(R. 01/03)</u>	<u>R. 8/96 11/96</u>

(17) DR-190	Application for Fuel Tax Refund Non-Public Schools <u>(R. 01/03) R- 8/96</u>	_____ 11/96	<del>(29)(32)</del> DR-309634N	Instructions for Filing Local Government User of Diesel Fuel Tax Return <u>(R. 01/03) N- 7/96</u>	_____ 11/96
(18) DR-191	Application for Aviation Fuel Tax Refund-Air Carriers <u>(R. 01/00) R- 8/96</u>	_____ 11/6	<del>(30)(33)</del> DR-309635	Blender/Wholesaler of Alternative Fuel Tax Return <u>(R. 01/03) N- 7/96</u>	_____ 11/96
(19) DR-192	<u>Fuel Tax Refund Permit (R. 01/98) R- 8/96</u>	_____ 11/96	<del>(31)(34)</del> DR-309635N	Instructions for Filing Blender/Wholesaler of Alternative Fuel Tax Return <u>(R. 01/03) N- 7/96</u>	_____ 11/96
(20) DR-248	Alternative Fuel Use Permit Application and Order Form <u>(R. 01/02) R- 8/96</u>	_____ 11/96	<del>(32)(35)</del> DR-309636	Terminal Operator Information Return <u>(R. 01/03) N- 7/96</u>	_____ 11/96
<del>(21) DR- 249</del>	<del>Alternative Fuel Use Permit R- 8/96</del>	<del>11/96</del>	<del>(33)(36)</del> DR-309636N	Instructions for Filing Terminal Operator Information Return <u>(R. 01/03) N- 7/96</u>	_____ 11/96
<del>(22) DR-249A</del>	<del>Alternative Fuel Use Permit 8/96</del>	<del>11/96</del>	<del>(34)(37)</del> DR-309637	Petroleum Carrier Information Return <u>(R. 01/03) N- 7/96</u>	_____ 11/96
<del>(23) DR-249B</del>	<del>Alternative Fuel Use Permit R- 8/96</del>	<del>11/96</del>	<del>(35)(38)</del> DR-309637N	Instructions for Filing Petroleum Carrier Information Return <u>(R. 01/03) N- 7/96</u>	_____ 11/96
<del>(21)(24) DR-904</del>	<del>Pollutants Tax Return (R. 02/00) R- 8/96</del>	<del>_____ 11/96</del>	<del>(36)(39)</del> DR-309638	Exporter Fuel Tax Return <u>(R. 01/03) N- 7/96</u>	_____ 11/96
<del>(22)(25) DR-309631</del>	<del>Terminal Supplier Fuel Tax Return (R. 01/03) N- 7/96</del>	<del>_____ 11/96</del>	<del>(37)(40)</del> DR-309638N	Instructions for Filing Exporter Fuel Tax Return <u>(R. 01/03) N- 7/96</u>	_____ 11/96
<del>(23)(26) DR-309631N</del>	<del>Instructions for Filing Terminal Supplier Fuel Tax Return (R. 01/03) N- 7/96</del>	<del>_____ 11/96</del>	<del>(38)(41)</del> DR-309639	Application for Return of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes <u>(with Instructions)</u> <u>(R. 01/03) N- 7/96</u>	_____ 11/96
<del>(24)(27) DR-309632</del>	<del>Wholesaler/Importer Fuel Tax Return (R. 01/03) N- 7/96</del>	<del>_____ 11/96</del>	(39) DR-309640	Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida (R. 01/03)	_____
<del>(25)(28) DR-309632N</del>	<del>Instructions for Filing Wholesaler/Importer Fuel Tax Return (R. 01/03) N- 7/96</del>	<del>_____ 11/96</del>			
<del>(26)(29) DR-309633</del>	<del>Mass Transit System Provider Fuel Tax Return (R. 01/03) N- 7/96</del>	<del>_____ 11/96</del>			
<del>(27)(30) DR-309633N</del>	<del>Instructions for Filing Mass Transit System Provider Fuel Tax Return (R. 01/03) N- 7/96</del>	<del>_____ 11/96</del>			
<del>(28)(31) DR-309634</del>	<del>Local Government User of Diesel Fuel Tax Return (R. 01/03) N- 7/96</del>	<del>_____ 11/96</del>			



(40)(42) DR-309641	Gasoline/Gasohol Local Option Schedule by County <u>(R. 01/03) R. 9/96</u>	_____ 11/96
(41)(43) DR-309642	Ultimate Vendor Credits <u>(R. 01/03)</u> <u>R. 7/96</u>	_____ 11/96
(42)(44) DR-309643	Mass Transit and Local Government User-Schedule of Receipts <u>(R. 01/03)</u> <u>N. 7/96</u>	_____ 11/96
(43)(45) DR-309644	Local Government User-Schedule of Disbursements <u>(R. 01/03) N. 7/96</u>	_____ 11/96
(44) DR-309660	<u>Application for Pollutant Tax Refund (N. _____)</u>	_____

Specific Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.095, 206.404, 206.43, 206.86, 206.877, 206.90, 206.91, 206.92, 206.9931, 206.9943 FS. History—New 11-21-96, Amended 10-27-98,

PART II TAX ON ALTERNATIVE FUEL

12B-5.200 ~~Retailers~~ Wholesalers of Alternative Fuel.

(1) GENERAL INFORMATION.

(a) Persons who purchase for resale, import or store alternative fuel in a storage facility other than at a terminal, and who place any portion of alternative fuel purchased, imported, or stored into the fuel supply system of a motor vehicle must obtain a license as a ~~Retailer~~ Wholesaler of Alternative Fuel.

(b) ~~Retailers~~ Wholesalers of Alternative Fuel may:

1. through 5. No change.

(2) LICENSING AND BONDING.

(a) To obtain an annual a license as a ~~Retailer~~ Wholesaler of Alternative Fuel, every a person must ~~will~~ file a ~~form DR-156~~ Florida Fuel Tax Application (form DR-156, which is incorporated by reference in Rule 12B-5.150, F.A.C.), and the required attachments with the Department, as provided in the application under oath, meeting all requirements specified in s. 206.89, F.S.

2. Each initial or renewal application must be accompanied by a \$5 registration fee.

(b) Persons that hold valid licenses as wholesalers ~~already licensed as Wholesalers~~ pursuant to Section s. 206.02, F.S., are not required to obtain a separate license ~~be licensed~~ as a ~~Retailer~~ Wholesaler of Alternative Fuel.

(c) Bonds of ~~Retailers~~ Wholesalers of Alternative Fuel will be computed at three times the average monthly liability of fuel that ~~which~~ is placed into the supply system of vehicles registered in a state other than Florida.

(3) FUELING OF A VEHICLE WITH FLORIDA DECAL.

(a) In lieu of paying fuel taxes on the purchase of alternative fuel that ~~which~~ is placed into the supply tank of a vehicle registered in Florida, all owners or operators of vehicles powered by alternative fuels are required to obtain an annual will acquire a valid Alternative Fuels Decal for each qualified vehicle ~~from the Department of Revenue~~. The owners or operators of qualified such vehicles are required to ~~will~~ pay an annual decal fee on each such motor vehicle, as provided Section in accordance with the rate schedule under s. 206.877, F.S., which is based on specifications pursuant to s. 320.08, F.S.

(b) In addition to the annual alternative decal fee, the sale of alternative fuel is subject to sales tax imposed under Chapter 212, F.S. See Rule 12A-1.059, F.A.C.

(4) FUELING OF A VEHICLE WITH NO FLORIDA DECAL.

(a) No change.

(b) ~~Retailers~~ Wholesalers of Alternative Fuel who place alternative fuel in vehicles that are registered in a State other than Florida, are required to collect and remit all taxes imposed under s. 206.87, F.S.

(c) No change.

(5) RETURNS AND REGULATIONS.

(a) ~~Licensed Retailers~~ Wholesalers of Alternative Fuel are required to file a will report taxes collected on alternative fuel that which is placed into vehicles powered by alternative fuel on form DR-309635; Blender/Retailer Wholesaler of Alternative Fuel Tax Return (form DR-309630, incorporated by reference in Rule 12B-5.150, F.A.C.), by the 20th day of the month following a month in which transactions of placing fuel into vehicles powered by alternative fuel occur.

2. If the 20th day falls on a Saturday, Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday.

(b) ~~For the purpose of this rule section, a legal holiday means will mean~~ a holiday that ~~which~~ is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the, Internal Revenue Code, of 1986, as amended and in effect on 1/1/96, which is incorporated by reference in this rule. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b)(e) Electronic filing of payments, returns, and other required information reports must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C., when: Media Filing.

1. Payment of the tax is required to be made by electronic means: Wholesalers of Alternative Fuel are required to file data elements and schedules contained in the diesel Fuel Tax Return by magnetic tape, computer disk, or a telephone modem.

2. Any return for reporting tax is required to be submitted by electronic means: Wholesalers of Alternative Fuel who are unable to meet the requirements for electronic filing may request a deferral of the date on which electronic data is required to be filed with the Department.

3. No tax is due with a return for reporting tax; or Deferral requests will be granted by the Department when a Wholesaler of Alternative Fuel can demonstrate the inability to complete the necessary computer program change by the date the information is due.

4. Any information report is required to be submitted by electronic means.

Specific Authority 206.14(1), 206.59(1), 206.877, 213.06(1) FS. Law Implemented 206.485, 206.877, 206.89 FS. History--New 11-21-96, Amended 10-27-98, \_\_\_\_\_.

PART III TAX ON AVIATION FUEL AND KEROSENE

12B-5.300 Aviation Fuel Licensees.

(1) No change.

(2) GENERAL INFORMATION.

(a) 1. through 3. No change.

4. Bonding. Prior to becoming licensed, each new terminal supplier applicant must submit, to the Department, a bond, as provided in paragraph (2)(b) of Rule under the provisions of section 12B-5.050(2)(b), F.A.C., of this rule.

(b) Wholesalers of Aviation Fuel or Undyed Kerosene.

1. Any person ~~Persons~~ who stores ~~store~~ aviation fuel or undyed kerosene for sale in Florida in a facility other than at a terminal registered with the Internal Revenue Service must hold a valid license as ~~obtain~~ a wholesaler license. See Rule 12B-5.060, F.A.C.

2. through 3. No change.

4. Bonding. Prior to becoming licensed, each new wholesaler applicant must submit, to the Department, a bond, as provided in paragraph (2)(c) of Rule an amount which is determined by the provisions of rule section 12B-5.060(2)(e), F.A.C., of this rule.

(c) Importers of Aviation Fuel or Undyed Kerosene.

1. Every person ~~Persons~~ who imports ~~import~~ aviation fuel or undyed kerosene into Florida, by common or private carrier, upon which Florida tax has not been charged or collected must hold a valid ~~obtain~~ a license as a wholesaler and as an importer. See Rules 12B-5.030 and 12B-5.060, F.A.C.

2. ~~Importers must first be licensed as wholesalers in this State.~~

2.3. Bonding. Prior to becoming licensed, each new ~~exporter importer~~ applicant must submit, to the Department, a bond, as provided in paragraph (2)(b) of Rule 12B-5.030, F.A.C. an amount which is determined by the provisions of rule section 12B-5.030(2)(b) of this rule.

(d) Exporters of Aviation Fuel or Undyed Kerosene.

1. through 2. No change.

3. Bonding. Prior to becoming licensed, each new importer applicant must submit, to the Department, a bond, as provided in paragraph (2)(c) of Rule 12B-5.080, F.A.C. an amount which is determined by the provisions of rule section 12B-5.080(2)(c), F.A.C of this rule.

(e) Carriers of Aviation Fuel or Undyed Kerosene.

1. Any person who transports ~~All persons transporting~~ aviation fuel or undyed kerosene within this State must hold a valid license as a ~~have an unrevoked carrier licensed issued by the Department. See Rule 12B-5.040, F.A.C.~~

2. through 3. No change.

(3) EXEMPT SALES.

(a) Sales of Aviation Fuel to the United States Government. The sale by terminal suppliers and wholesalers of aviation fuel or undyed kerosene in quantities of 500 gallons or more per delivery to the United States Government, its departments, or its agencies is exempt from tax.

(b) through (c) No change.

(d) Sales of Undyed Kerosene for Home Heating or Cooking.

1. Terminal suppliers who deliver undyed kerosene to a residence for home heating or cooking must accrue ~~assess themselves~~ the 6.9 cents excise tax due on the number of gallons delivered on its, ~~but may take an ultimate vendor credit for the amount of tax assessed when form DR-309631, Terminal Supplier Fuel Tax Return (form DR-309631, incorporated by reference in Rule 12B-5.150, F.A.C.) is filed. To obtain a credit for tax accrued, terminal suppliers must complete Schedule 12, Ultimate Vendor Credit (form DR-309642, incorporated by reference in Rule 12B-5.150, F.A.C.) and submit it to the Department with form DR-309631.~~

2. Wholesalers ~~that who~~ deliver tax-paid undyed kerosene to a residence for home heating and cooking may obtain a ~~take an ultimate vendor credit for the 6.9 cents excise tax paid to suppliers when filing their on form DR-309632, Wholesaler/Importer Fuel Tax Returns Return (form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.) when filed. To obtain a credit for tax paid, wholesalers must complete Schedule 12, Ultimate Vendor Credit (form DR-309642), and submit it with form DR-309632.~~

3. No change.

4. Terminal suppliers and wholesalers who deliver undyed kerosene to retail dealers for resale of such fuel exclusively for home heating and cooking may obtain a ~~take an ultimate vendor credit for tax paid on the number of gallons delivered. To obtain a credit for tax paid, terminal suppliers and~~

wholesalers must complete Schedule 12, Ultimate Vendor Credit (form DR-309642). Terminal suppliers must submit the completed Schedule 12 with form DR-309631. Wholesalers must submit the completed Schedule 12 with form DR-309632.

5. No change.

6. Sales of Undyed Kerosene to a Reseller for Use as a Home Heating or Cooking Fuel.

a. A licensed wholesaler or terminal supplier may sell undyed kerosene to a reseller that qualifies as a retail dealer for sale of home heating or cooking fuel and may obtain receive a credit or a refund as the ultimate vendor. To obtain a credit or a refund for tax paid, wholesalers and terminal suppliers must complete Schedule 12, Ultimate Vendor Credit (form DR-309642). Terminal suppliers must submit the completed Schedule 12 with form DR-309631. Wholesalers must submit the completed Schedule 12 with form DR-309632. To obtain a refund of tax paid, wholesalers must file an Application for Refund (form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2), F.S., and Rule 12-26.003, F.A.C.

b. through c. No change.

d. Resellers that make sales of undyed kerosene for use other than for home heating or cooking without paying the aviation fuel tax are in violation of Chapter 206, F.S., and subject to the penalties provided in Section 206.872(11)(a), F.S. Department action to revoke the sales and use license and the carrier license.

e. A wholesaler or terminal supplier that knows or should have known that the reseller is not making deliveries of undyed and untaxed kerosene for home heating or cooking can lose the ultimate vendor privilege for reseller sales and will be subject to tax, penalty, and interest.

(4) No change.

(5) RETURNS AND REGULATIONS.

(a) Any person who holds an aviation ~~Aviation~~ fuel license is required to ~~licensees will~~ file the following tax returns ~~monthly~~ with the Department of Revenue:

1. Terminal suppliers of aviation fuel are required to ~~will~~ report tax due on aviation fuel on form DR-309631, Terminal Supplier ~~Suppliers~~ Fuel Tax Return.

2. Wholesalers and importers of aviation fuel are required to ~~will~~ report tax due on aviation fuel on form DR-309632, Wholesaler/Importer Fuel Tax Return.

3. Exporters of aviation fuel are required to ~~will~~ report all purchases of aviation fuel from terminal suppliers or wholesalers in Florida of fuel that is exported to another state on form DR-309638, Exporter Fuel Tax Return.

4. Terminal Operators of aviation fuel are required to report the number of gallons of aviation fuel removed from storage through the terminal rack and aviation fuel imported by means other than bulk transfer into Florida on ~~will~~ file form DR-309636, Terminal Operator Information Fuel Tax Return.

5. Carriers of aviation fuel are required to report all aviation fuel moving by truck, rail, pipeline, barge, ship, or other conveyance on ~~will~~ report the transport of aviation fuel using form DR-309637, Petroleum Carrier Information Return.

~~6. Air carriers that have elected to apportion aviation fuel tax under the provisions of s. 212.0598, F.S., will report the use of aviation fuel using form DR-182AC, Florida Air Carrier Fuel Tax Return, beginning January 1997, which is incorporated by reference in Rule 12B-5.150, F.A.C.~~

(b) The forms in paragraph (a) are incorporated by reference in Rule 12B-5.150, F.A.C.

(c) Electronic filing of payments, returns, and other required information reports must be submitted to the Department as provided in Rule Chapter 12-24, F.A.C., when: Media Filing-

1. Payment of the tax is required to be made by electronic means; Fuel licensees which sell aviation fuel are required to file data elements and schedules contained in the appropriate fuel tax return by magnetic tape, computer disk, or a telephone modem.

2. Any return for reporting tax is required to be submitted by electronic means; Those licensees who sell alternative fuel who are unable to meet the requirements for electronic filing may request a deferral of the date on which electronic data is required to be filed with the Department.

~~3. No tax is due with any return for reporting tax; or Deferral requests will be granted by the Department when a licensee who sells alternative fuel can demonstrate the inability to complete the necessary computer program change by the date the information is due.~~

4. Any information report is required to be submitted by electronic means.

(6) No change.

(7) REFUNDS AND CREDITS.

(a) Refunds to Air Carriers for Wages Paid to Employees.

1. Any carrier that is in the business of transporting persons or property for compensation or hire by air will be entitled to a refund of the tax paid on aviation fuel pursuant to Part III of Ch. 206, F.S. The amount of refund shall not exceed the amount of aviation fuel tax paid.

2. No change.

~~3. The refund shall not exceed either .006 times total gross wages paid in Florida for that quarter, or the amount of aviation fuel tax paid.~~

~~3.4. To obtain a refund of aviation fuel tax paid, an~~ An air carrier is required to file an ~~will~~ make an application for refund of wages paid on Form DR-191, Application for Aviation Fuel

Tax Return-Air Carriers (form DR-191, which is incorporated by reference in Rule 12B-5.150, F.A.C.), with by attaching information as may be required by the Department regarding wages or payroll records, and provide necessary documents or information as proof of payment of tax pursuant to Chapter 206, F.S. Form DR-191 must be filed for each calendar quarter no later than the last day of the month immediately following the calendar quarter for which the refund is claimed. The filing day may be extended one additional month when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the prior quarter's refund application was timely submitted to the Department.

4. Amended applications for the prior calendar quarter must be received by the Department by the current calendar quarter's deadline.

5. No refund will be authorized for a tax refund of less than \$5 for a refund period.

5. Refunds will be issued on a calendar quarter basis ending March 31, June 30, September 30 and December 31. Application for refunds will be filed within thirty days after the last day of each quarter for which refund is being requested.

6. Application for refunds will be considered as filed timely if postmarked on or before the thirty day period, except on a Saturday, a Sunday or a state or federal legal holiday, in which case, the date of the next following work day will be accepted.

(b) Refunds to Air Carriers That Apportion Tax.

1. Air carriers that elect to prorate aviation fuel tax under the provisions of s. 212.0598, F.S., are required to file form DR-182AC, Florida Air Carrier Fuel Tax Return.

2. Such carriers will compute aviation fuel tax by multiplying 8 percent times the cost of each gallon of fuel purchased during a month times the carrier's apportionment factor determined in the prior calendar year.

3. When apportioned aviation fuel tax, computed by an air carrier, is less than the amount of Florida aviation fuel tax paid during a month, the difference will be granted as either a refund or as a credit deduction from the carrier's sales tax liability.

(b)(c) Any fixed base operator that who sells aviation fuel to the United States federal government, its departments, or its agencies for use in governmental aircraft is entitled to apply for a refund of tax paid on such fuel. To receive a refund of tax paid, the fixed base operator must file an by making application for refund on Form DR-26, Application for Refund (form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department from the State of Florida Department of Revenue, pursuant to s. 215.26, F.S., and by furnishing such information as the Department may require for issuance of such refund. Form DR-26 must be filed in

accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

1. Form DR-26, Application for Refund, must be filed with the Department for tax paid on or after October 1, 1994, and prior to July 1, 1999, within 5 years after the date the tax was paid.

2. Form DR-26, Application for Refund, must be filed with the Department for tax paid on or after July 1, 1999, within 3 years after the date the tax was paid.

(8) No change.

(9) COMMERCIAL AIR CARRIERS; REGISTRATION; REPORTING.

(a) Registration.

1. All airlines that operate ~~operating~~ as commercial air carriers in Florida are required to hold a valid aviation fuel tax license must apply on an annual basis for an Air Carrier Fuel Tax License.

2. To obtain an annual license, a commercial air carrier must file an Application for Air Carrier Fuel Tax License (form DR-176, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the Department, as provided in the application.

3. To renew an annual license, a commercial air carrier must file a Renewal Application for Pollutant or Air Carrier License (form DR-166R, incorporated by reference in Rule 12B-5.150, F.A.C.)

3.2. Each initial or The license and renewal application must be accompanied by a fee is \$30 license fee, will be paid into the State Treasury to be credited to the General Revenue Fund.

(b) Reporting. All Whenever a licensed commercial air carriers are required to file a Florida Air Carrier Fuel Tax Return (form DR-182, incorporated by reference in Rule 12B-5.150, F.A.C.), to report carrier withdraws aviation fuel withdrawn from bonded inventories and use in domestic flights, or imports of non-tax paid aviation fuel for use in domestic flights, and to the air carrier will remit tax due at the rate of 6.9 cents per gallon on form DR-182, Florida Air Carrier Fuel Tax Return, which is incorporated in Rule 12B-5.150, by reference. Form DR-182 must be filed on or before the 20th day of each month for transactions during the previous month to avoid penalty for late filing. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as

amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(c) Electronic filing of payments, returns, and other information reports must be submitted to the Department as provided in Rule Chapter 12-24, F.A.C., when: Rate of Tax.

1.a. Payment of the tax is required to be made by electronic means: Air carriers that make the election to pay tax under the special apportionment formula pursuant to s. 212.0598, F.S., are subject to a tax rate of 8 percent of the retail sales price on the purchase of each gallon of aviation fuel.

b. Tax remitted under the election will not be lower than 4.4 cents per gallon.

e. This proration of tax will expire on July 1, 2000.

2.a. Any return for reporting tax is required to be submitted by electronic means: Air carriers that make this election will apportion the tax pursuant to Rule 12A-1.064, F.A.C.

b. Each carrier's ratio will be determined at the close of the carrier's preceding fiscal year, and the ratio will not change by more than 10 percent over the carrier's previous fiscal year.

3.a. No tax is due with any return for report tax; or Each air carrier, after applying for the above election, will file with, and remit to the Department, the proper tax found to be due by computing the tax pursuant to the apportionment formulas arrived at under s. 212.0598, F.S.

b. Such tax will be filed on form DR-182AC, Florida Air Carrier Fuel Tax Return, which is incorporated in Rule 12B-5.150, F.A.C., by reference.

4. Any information report is required to be submitted by electronic means. Air carriers making this election will not be authorized the refund provided in s. 206.9855, F.S.

Specific Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, 206.9835, 206.9865, 206.9875, 212.0598 FS. History—New 11-21-96, Amended 10-27-98, \_\_\_\_\_.

PART IV TAX ON POLLUTANTS

12B-5.400 Producers and Importers of Pollutants.

(1) through (2) No change.

(3) LICENSING AND BONDING.

(a) Any person who does not hold a valid motor fuel, diesel fuel, or aviation fuel tax license issued pursuant to Persons not registered pursuant to Parts I, II, or III of Ch. 206, F.S., and who produces, imports, or causes pollutants produce, import, or cause to be imported into this state State taxable pollutants, is required to obtain shall apply for and be issued a pollutants tax license identification number as an importer or producer.

(b) To obtain an annual procure a license as an importer or producer of taxable pollutants, a person must file a with the Department an application, form DR-166 (Florida Pollutant Tax Application (form DR-166, incorporated by reference in

Rule 12B-5.150, F.A.C.); and the required attachments with under oath and in such form as prescribed by the Department, as provided in the application which meets all requirements specified in s. 206.9931, F.S. The Department will require an applicant for a license as an importer or producer of pollutants to provide photograph, fingerprints, or other data required under the provisions of s. 206.02, F.S., prior to obtaining a license.

2. To renew an annual license, an applicant must file a Renewal Application for Pollutant or Air Carrier License (form DR-166R, incorporated by reference in Rule 12B-5.150, F.A.C.).

3. Each initial or renewal application submitted by a person who is not currently licensed under Parts I, II, or III of Chapter 206, F.S., must be accompanied by a \$30 registration fee.

(e) The registration fee shall be \$30.00 for all persons not registered or licensed pursuant to Parts I, II, or III of Ch. 206, F.S. Persons registered or licensed pursuant to Parts I, II, or III of Ch. 206, F.S., are not required to pay a separate registration fee for pollutants tax.

(d) through (f) renumbered (c) through (e) No change.

(4) EXEMPTIONS.

(a) through (d) No change.

(e) The United States federal government, its departments, or and its agencies which import pollutants into this State are exempt from tax and are not required to file a return with the Department, the "Pollutant Tax Return." Pollutants tax licensees who sell pollutants to the United States federal government, it departments, or and its agencies are not exempt from paying the tax due on pollutants to the Department.

(5) TAXABLE PRODUCTS.

(a) through (c) No change.

(d) Rate of Tax.

1. The excise tax is levied by Sections ss. 206.9935(1)(a), 206.9935(2)(a), and 206.9935(3)(a), F.S., for the tax for coastal protection, tax for water quality, and tax for inland protection Tax for Coastal Protection, Tax for Water Quality; and Tax for Inland Protection, respectively.

2. The tax rate on all pollutants first produced in, or imported into Florida is subject to change. The Department shall provide written notice to all licensees of these changes as they occur.

2.3. The effective tax rates for each trust fund on or after the indicated dates are:

a. Coastal Protection Tax: 2 cents per barrel of pollutant.

7-1-89 2 cents per barrel of pollutant

b. Inland Protection Tax: 80 cents per barrel of pollutant.

7-1-86 10 cents per barrel of pollutant

5-1-88 20 cents per barrel of pollutant

8-1-91 30 cents per barrel of pollutant

5-1-92 80 cents per barrel of pollutant

c. Water Quality Assurance Tax:

Motor Oil and Lubricants – 2.5 cents per gallon

Solvents – 5.9 cents per gallon

Other Petroleum Products, Pesticides, and Chlorine – 5 cents per barrel

Ammonia – 2 cents per barrel

1-1-87 All Pollutants-2 cents per barrel

10-1-88 Motor Oil and Other Lubricants—5 cents per gallon

10-1-88 Solvents containing compounds specifically listed in s. 206.9925(5), F.S.—10 cents per gallon

7-1-89 Motor Oil and Lubricants—1 cents per gallon

Thru

2-28-90 Solvents and solvent mixtures—2.36 cents per gallon

3-1-90 Motor Oil and Lubricants—2.5 cents per gallon  
Solvents and solvent mixtures—5.9 cents per gallon  
(Solvent mixtures tax is repealed July 1, 1996)

Other Petroleum Products, Pesticides, and Chlorine—5 cents per barrel

Ammonia—2 cents per barrel

3.4. No change.

(6) RETURNS AND REGULATIONS.

(a) Any person licensed as a terminal supplier, importer, wholesaler, or blender pursuant to Chapter 206, F.S., and any person licensed as an importer or producer of pollutants is required to file a Pollutants Tax Return (form DR-904, incorporated by reference in Rule 12B-5.150, F.A.C.) on or before the 20th day of the month following the month of sale or first removal of pollutants from storage. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district. Reports and payment of tax to the Department of Revenue by registrants shall be due monthly as provided by 206.9931(2), F.S.

(b) All statements or reports required by Part IV of Ch. 206, F.S., shall be filed whether or not tax is due.

(e) All taxable petroleum products, pesticides, ammonia, chlorine, solvents shall be reported on the “Pollutants Tax Return” (DR-904):

(b)(4) When quarterly, semi-annual, or annual reporting is authorized by the Department, pursuant to Section 206.9931(5), F.S., the tax is due on or before the 20th day of the month following the authorized reporting period and becomes delinquent on the 21st day of that month. Instead of reporting for 12 monthly reporting periods, the Executive Director, or the Executive Director’s designee, will authorize, if requested, a quarterly return and payment when the tax remitted by the licensee for the preceding quarter did not exceed \$100; or a semiannual return and payment when the tax remitted by the licensee for the preceding six months did not exceed \$200; or an annual return and payment when the tax remitted by the licensee for the preceding twelve months did not exceed \$400. When quarterly, semiannual, or annual reporting is authorized, taxes become due the first day of the month following the authorized reporting period and shall be delinquent on the twenty first day thereof. A licensee requesting permission to request in writing to the Department, setting out the requested reporting period, the trade name, mailing address, and the licensee’s pollutants license number.

(d)(e) Electronic filing of payments, returns, and other information reports must be submitted to the Department. Where payment by electronic funds transfer is required the tax shall be remitted as provided by Chapter 12-24, F.A.C., when:

1. Payment of the tax is required to be made by electronic means;

2. Any return for reporting tax is required to be submitted by electronic means;

3. No tax is due with any return for reporting tax; or

4. Any information report is required to be submitted by electronic means.

(7) REFUNDS AND CREDITS.

(a) 1. Any licensee that registrant who is entitled to a refund of pollutant tax pursuant to Section 206.9942, F.S., is required to file with the Department an ~~may apply for such refund on form DR-26; Application for Pollutant Tax Refund (form DR-309660, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required original sales invoices that contain the following information: Refund from the State of Florida Department of Revenue. Any refund request or credit shall be supported by original sales invoices showing the tax was paid to the Department and a copy of the supporting export schedules required with returns, shipping and delivery documents.~~

a. The name, mailing address, and location address of the purchaser;

b. The type of pollutant and the number of gallons or barrels purchased;

c. The date on which the purchase was made;

d. The price paid for the pollutants;

- e. The name and place of business of the seller;
- f. The pollutant tax paid per gallon or per barrel; and
- g. The Department of Environmental Protection storage tank facility identification number for the seller, if applicable;

2. In lieu of original sales invoices, the applicant may submit a detailed schedule of individual transactions that includes the information required under subparagraph 1. Original invoices or certified copies of invoices obtained from suppliers must be maintained by the applicant in its records until tax imposed under Chapter 206, F.S., may no longer be determined and assessed under Section 95.091, F.S.

3. Form DR-309660 must be filed for each calendar quarter no later than the last day of the first month following the quarter for which the refund is claimed. The filing date may be extended one additional month from the due date of form DR-309660 when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the prior quarter's application for refund was timely submitted to the Department.

4. Amended applications for the prior calendar quarter must be received by the Department by the current calendar quarter's deadline.

5. No refund will be authorized for a tax refund of less than \$5 for a refund period.

(b) Any licensee that licensees who produces, imports, or purchases solvents on which the tax has been paid to the State or supplier under the Water Quality Assurance Trust Fund and who consume these solvents in the manufacture or production of a product which is not a pollutant, may take credit or request a refund of the tax paid on the solvent under the Water Quality Assurance Trust Fund, as provided in paragraph (a).

(c) Any licensee who has purchased petroleum products on which the tax has been paid to the State or supplier under the Water Quality Assurance Trust Fund and the Tax for Inland Protection Trust Fund, and who subsequently exports said products from the state or bunkers petroleum products into marine vessels engaged in interstate or foreign commerce, may take a credit or apply for a refund of the tax paid on the petroleum product under the Water Quality Assurance Trust Fund and the Inland Protection Trust Fund, as provided in paragraph (a). Any licensees who produce, import, or purchase solvents on which the tax has been paid to the State or supplier under the Water Quality Assurance Trust Fund and who consume, blend, or mix these solvents to produce a pollutant, which is subject to the tax under the Water Quality Assurance Trust Fund may take credit or apply for a refund of the tax paid on the solvent or under the Water Quality Assurance Trust Fund. The credit or refund shall not exceed the amount of the tax owed for the pollutant.

(d) Any licensee who has produced, imported, or purchased pollutants on which the tax has been paid to the State or supplier and who subsequently exports from the state

said pollutants or products containing said pollutants may take a credit or apply for a refund of the tax paid on the pollutant under the Water Quality Assurance Trust Fund, as provided in paragraph (a).

Specific Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943 FS. History—New 11-21-96, Amended 10-27-98, \_\_\_\_\_.

**DEPARTMENT OF REVENUE**

**Corporate, Estate and Intangible Tax**

RULE CHAPTER TITLE:	RULE CHAPTER NO.:
Corporate Income Tax	12C-1
RULE TITLES:	RULE NOS.:
Credits for Contributions to Nonprofit	
Scholarship Funding Organizations	12C-1.0187
Returns; Time and Place for Filing	12C-1.0222
Forms	12C-1.051

**PURPOSE AND EFFECT:** The purpose of the proposed creation of Rule 12C-1.0187, F.A.C. (Credits for Contributions to Nonprofit Scholarship Funding Organizations), is to: (1) provide guidelines for applying for credits for contributions to nonprofit scholarship-funding organizations; and (2) provide information as to when such credits will be approved by the Department.

The purpose of the proposed amendments to Rule 12C-1.0222, F.A.C. (Returns; Time and Place for Filing), is to provide a definition of “just cause” and “reasonable cause” for purposes of granting of extensions of time to file Florida corporate income tax returns.

The purpose of the proposed amendments to Rule 12C-1.051, F.A.C. (Forms), is to adopt, by reference, changes to Form F-1160 (Application for Corporate Income Tax Credit for contributions to Nonprofit Scholarship Funding Organizations), used by the Department in the administration of the tax credit authorized under section 220.187, F.S.

**SUBJECT AREA TO BE ADDRESSED:** The subject of this workshop is: (1) the proposed guidelines for applying for credits for contributions to nonprofit scholarship-funding organizations authorized pursuant to s. 220.187, F.S.; (2) the proposed definition of the terms “just cause” and “reasonable cause”; and (3) the adoption, by reference, of changes to Form F-1160 (Application for Corporate Income Tax Credit for contributions to Nonprofit Scholarship Funding Organizations).

**SPECIFIC AUTHORITY:** 213.06(1), 220.187, 220.51 FS.

**LAW IMPLEMENTED:** 213.05, 213.35, 213.755, 220.03(1), 220.11, 220.12, 220.13(1),(2), 220.131, 220.14, 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.187, 220.1895, 220.19, 220.191, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04 FS.

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

TIME AND DATE: 10:00 a.m., June 24, 2003

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

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 Nancy Purvis, (850)488-0712. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at 1(800)955-8770 (Voice) and 1(800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT WORKSHOP IS: Suzanne Paul, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, (850)922-4733.

The Department's proposed rules are available on the Department's web site: [www.myflorida.com/dor/rules](http://www.myflorida.com/dor/rules).

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

12C-1.0187 Credits for Contributions to Nonprofit Scholarship Funding Organizations.

(1) An Application for Corporate Income Tax Credit for Contributions to Nonprofit Scholarship Funding Organizations (Form F-1160, incorporated by reference in Rule 12C-1.051, F.A.C.) must be filed with the Department to receive such credit. Form F-1160 must be submitted to the Department electronically and is available from the Department's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor). When the application for credit has been completed and submitted electronically, a confirmation screen will provide a confirmation number and will confirm receipt of the electronic application for credit. The Department will send written correspondence to the applicant within ten working days regarding the amount of the tax credit approved or the reason the credit could not be approved.

(2) If the nonprofit scholarship funding organization named in the approval letter is unable to accept a contribution, in whole or in part, as a result of its obligations under s. 220.187, F.S., and it provides a written statement declining the contribution, the taxpayer may make the contribution, in whole or in part, to another eligible nonprofit scholarship funding organization. Contributions must be made during the tax year specified in the approval letter.

(3) If a taxpayer receives an approval letter from the Department of Revenue, but fails to make the contribution, no credit is allowed. If a taxpayer receives an approval letter from the Department of Revenue, but makes the contribution to an ineligible organization, or a nonprofit scholarship funding

organization does not accept the contribution, no credit is allowed. If the contribution is made outside the tax year for which the credit was approved, no credit is allowed.

(4) A taxpayer is required to make a separate application for each scholarship funding organization it intends to support. Any credit allocated to a taxpayer cannot be rescinded by the taxpayer or returned to the Department for reallocation to another taxpayer.

(5) If the credit granted pursuant to this section is not fully used in any one year, the unused amount may not be carried forward. A taxpayer may not convey, assign, or transfer the credit authorized by this section to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction.

(6) The Department and the Department of Education shall develop a cooperative agreement to assist in the administration of this section. The Department of Education shall be responsible for submitting to the Department, by March 15 of each year, a list of eligible nonprofit scholarship-funding organizations that meet the eligibility requirements and for monitoring eligibility of nonprofit scholarship-funding organizations that meet the eligibility requirements, eligibility of nonpublic schools that meet the requirements, and eligibility of expenditures under this credit provision.

Specific Authority 213.06(1), 220.187, 220.51 FS. Law Implemented 213.05, 213.35, 213.755, 220.03(1), 220.131, 220.187, 220.44 FS. History—New \_\_\_\_\_.

12C-1.0222 Returns; Time and Place for Filing.

(1) No change.

(2)(a)1. The Process Manager for Taxpayer Services is authorized to grant a reasonable extension or extensions of time, not to exceed 6 months in the aggregate, for filing any required return. If an automatic extension is not permitted because a federal extension has not been requested or is not allowed, the application must contain sufficient facts to establish reasonable cause why the return cannot be filed on or before the original due date. The Department will apply the definition that has been developed through federal case law and Internal Revenue Service Announcements in determining "good cause" and "reasonable cause" for granting extensions of time for filing Florida corporate income tax returns. See, e.g., Internal Revenue Service Announcements 60-90 and 63-113, and United States v. Boyle, 469 U.S. 241, 246 (1985). An extension of time for filing a return does not operate as an extension of time for payment of the tax or any part thereof.

2. through (b) No change.

Specific Authority 213.06(1), 220.51 FS. Law Implemented 220.222, 220.32, 220.801 FS. History—New 10-20-73, Amended 10-8-74, 4-21-75, 3-5-80, 12-18-83, Formerly 12C-1.222, Amended 12-21-88, 12-19-89, 4-8-92, 3-18-96, 3-13-00, \_\_\_\_\_.



12C-1.051 Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the corporate income tax and franchise tax. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) through (14)	No change.	
(15) F-1160	Application for Corporate Income Tax Credit for Contributions to Nonprofit Scholarship Funding Organizations (R. <del>01/03</del> )	<del>06/03</del>

(16) through (17) No change.

Specific Authority 213.06(1), 220.51 FS. Law Implemented 220.11, 220.12, 220.13(1),(2), 220.14, 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.187, 220.1895, 220.19, 220.191, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04 FS. History—New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03,\_\_\_\_\_.

**DEPARTMENT OF REVENUE**

**Corporate, Estate and Intangible Tax**

RULE CHAPTER TITLE:	RULE CHAPTER NO.:
Intangible Personal Property Tax	12C-2
RULE TITLES:	RULE NOS.:
Public Use Forms	12C-2.0115
Refunds	12C-2.012

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-2.0115, F.A.C. (Public Use Forms), is to adopt, by reference, changes to forms used by the Department in the administration of the intangible personal property tax.

The purpose of proposed amendments to Rule 12C-2.012, F.A.C. (Refunds), is to provide when the Department, pursuant to s. 199.232(7), F.S., will refund an overpayment of intangible personal property tax.

SUBJECT AREA TO BE ADDRESSED: The subject of this workshop is: (1) the proposed guidelines on when the Department will grant a refund of an overpayment of intangible personal property tax pursuant to s. 199.232(7), F.S.; and (2) the proposed adoption, by reference, of changes to forms used by the Department in the administration of the intangible personal property tax.

SPECIFIC AUTHORITY: 199.202, 213.06(1) FS.

LAW IMPLEMENTED: 199.023, 199.032, 199.042, 199.052, 199.062, 199.103, 199.1055, 199.135, 199.185(2), 199.232, 199.252, 199.292, 213.255(2),(3), 215.26(2) FS.

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

TIME AND DATE: 10:00 a.m., June 24, 2003

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

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 Nancy Purvis, (850)488-0712. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at 1(800)955-8770 (Voice) and 1(800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT WORKSHOP IS: Joe Parramore, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, (850)922-4709.

The Department’s proposed rules are available on the Department’s web site: [www.myflorida.com/dor/rules](http://www.myflorida.com/dor/rules).

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

12C-2.0115 Public Use Forms.

(1)(a) The following public use forms and instructions are employed by the Department in its dealings with the public related to administration of the intangible tax. These forms are hereby incorporated and made a part of this rule by reference.

(b) No change.

Form Number	Title	Effective Date
(2) DR-601-C	2003 Florida Intangible Personal Property Tax Return for Corporation, Partnership, and Fiduciary Filers as of January 1, 2003 (R. <del>01/03</del> )	<del>05/03</del>
(3) DR-601CN	Instructions for Filing Form DR-601C Intangible Personal Property Tax Return for Corporation, Partnership and Fiduciary Filers (R. <del>01/03</del> )	<del>05/03</del>
(4) DR-601CS	2003 Schedules B, C, D, and E for use with DR-601C (R. <del>01/03</del> )	<del>05/03</del>
(5)	No change.	
(6) DR-601-I	2003 Florida Intangible Personal Property Tax Return for Individual and Joint Filers as of January 1, 2003 (R. <del>01/03</del> )	<del>05/03</del>

- (7) DR-601IN Instructions for Filing  
Form DR-601I Intangible  
Personal Property Tax Return  
for Individual and Joint  
Filers (R. ~~01/03~~) 05/03
- (8) DR-601IS 2003 Schedules B, C, D,  
and E for use with  
DR-601I (R. ~~01/03~~) 05/03
- (9) through (16) No change.

Specific Authority 199.202(2), 213.06(1) FS. Law Implemented 199.023, 199.032, 199.042, 199.052, 199.062, 199.103, 199.1055, 199.135, 199.232, 199.292 FS. History--New 11-21-91, Amended 1-5-94, 10-9-01, 5-4-03,

12C-2.012 Refunds.

(1)(a) Any person entitled to a refund of intangible personal property taxes may seek a refund by filing an Application for Refund-Intangible Personal Property Tax (form DR-26I, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26I must be in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

~~(b)1.(2)(a)~~ Form DR-26I, Application for Refund-Intangible Personal Property Tax, must be filed with the Department for tax paid on or after October 1, 1994, and prior to July 1, 1999, within 5 years after the date the tax was paid.

~~2.(b)~~ Form DR-26I, Application for Refund-Intangible Personal Property Tax, must be filed with the Department for tax paid on or after July 1, 1999, within 3 years after the date the tax was paid.

(2)(a) An automatic refund of the amount of overpayment of tax will be granted by the Department when the Department determines upon examination that an overpayment of the tax with the return has occurred, that no additional information is required to determine the correct amount of tax due, and that the overpayment of tax is in accordance with the timing provisions of Section 215.26(2), F.S.

(b) For example, an automatic refund will granted by the Department when an examination of the return reveals that:

1. The discount pursuant to Section 199.042(2), F.S., has been understated.

2. The exemption provided in Section 199.185(2), F.S., has been understated.

3. The payment made with an Application for Extension of Time to File (form DR-602, incorporated by reference in Rule 12C-2.0115, F.A.C.) exceeds the amount of tax due when the return is filed; or

4. A mathematical error on the return, such as the use of an incorrect tax rate or other calculation error, results in an overpayment.

Specific Authority 199.202, 213.06(1) FS. Law Implemented 199.042(2), 199.185(2), 199.232, 199.252, 213.255(2)(3), 215.26(2) FS. History--New 4-17-72, Formerly 12C-2.12, Amended 11-21-91, 5-4-03, \_\_\_\_\_.

**DEPARTMENT OF REVENUE**

**Division of Ad Valorem Tax**

RULE TITLE: Florida Market Area Guidelines  
RULE NO.: 12D-8.0082

PURPOSE AND EFFECT: The purpose of the creation of proposed Rule 12D-8.0082, F.A.C., is to create the Florida Market Area Guidelines. Rule development will begin to develop uniform regulations and guidelines that establish criteria for the identification of market areas by county property appraisers for preparation of the real property assessment roll under section 193.114, F.S., and to receive public comments on the first draft of the guidelines. These guidelines are being developed for adoption under the procedures set forth in section 120.54, F.S., and will be adopted as rules.

SUBJECT AREA TO BE ADDRESSED: Florida Market Area Guidelines.

SPECIFIC AUTHORITY: 195.027(1), 213.06(1) FS.

LAW IMPLEMENTED: 193.114, 193.1142, 213.05 FS.

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

TIME AND DATE: 9:30 a.m., Tuesday, June 24, 2003

PLACE: Capital Complex Center, Building C-1, Room D/E, 5050 W. Tennessee St. (U.S. Hwy. 90 West), Tallahassee, Florida

TIME AND DATE: 9:30 a.m., Thursday, June 26, 2003

PLACE: Orlando Public Library, Albertson Room, Third Floor, 101 E. Central Blvd., Orlando, Florida

Copies of the agendas for the workshops may be obtained from: Sharon Gallops, Tax Law Specialist, Department of Revenue, Property Tax Technical Unit, P. O. Box 7443, Tallahassee, Florida 32314-7443, (850)414-6108.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any proceeding before the Property Tax Administration office is asked to advise the Department at least five (5) calendar days before such proceeding by contacting Sharon Gallops, (850)414-6108. If you are hearing or speech impaired, please contact the Department using the Florida Relay Service, which can be reached at 1(800)955-8770 (Voice) and 1(800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Sharon Gallops, Tax Law Specialist, Department of Revenue, Property Tax Technical Unit, P. O. Box 7443, Tallahassee, Florida 32314-7443, (850)414-6108

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS EXPECTED TO BE AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED

ABOVE 10 DAYS BEFORE THE RULE DEVELOPMENT WORKSHOPS OR BY ACCESSING THE WEBSITE AT <http://www.myflorida.com/dor/property/RP/pcomment.html>.

**DEPARTMENT OF TRANSPORTATION**

RULE CHAPTER TITLE: Incorporation by Reference  
 RULE CHAPTER NO.: 14-15  
 RULE TITLE: Toll Facilities Description and Toll Rate Schedule  
 RULE NO.: 14-15.0081

**PURPOSE AND EFFECT:** The purpose of this notice of rule development is to allow the public an opportunity to provide input to changes in the Toll Facilities Description and Toll Rate Schedule required by the construction of the interchange at Jog Road and Florida’s Turnpike. Section 338.155(1), Florida Statutes, does not permit the use of the State’s toll facilities without paying a toll.

**SUBJECT AREA TO BE ADDRESSED:** The proposed workshop is being held in conjunction with a public information meeting to allow the public an opportunity to comment on the proposed toll rate schedule for the Florida Department of Transportation’s construction of a SunPass-only partial interchange at Jog Road and Florida’s Turnpike. The project is located in Palm Beach County. Tolls are proposed to be collected from vehicles entering and exiting the Turnpike southbound. This new interchange is on the Ticket System, approximately one mile north of the SR 80 interchange and approximately two miles south of the existing West Palm Beach interchange.

**SPECIFIC AUTHORITY:** 334.044(2), 338.155(1) FS.  
**LAW IMPLEMENTED:** 338.222, 338.231, 338.155 FS.  
**A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:**  
**TIME AND DATE:** 6:00 p.m. – 8:00 p.m., June 24, 2003  
**PLACE:** Wynnebrook Elementary School, 1167 Drexel Road, West Palm Beach, Florida

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS:** James C. Myers, Clerk of Agency Proceedings, Florida Department of Transportation, Office of the General Counsel, 605 Suwannee Street, Mail Station 58, Tallahassee, Florida 32399-0458

**THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:**

14-15.0081 Toll Facilities Description and Toll Rate Schedule.  
 The Toll Facilities Description and Toll Rate Schedule, adopted November 15, 1987, and amended on February 8, 1988, August 1, 1988, February 2, 1989, May 10, 1989, July 1, 1991, August 1, 1991, November 6, 1991, July 11, 1993, November 28, 1993, September 18, 1994, June 6, 1995, July 9, 1995, January 1, 1996, March 31, 1996, April 28, 1996, June 2, 1996, July 28, 1996, September 23, 1997, November 24, 1997,

February 12, 1998, June 30, 1998, July 29, 1998, January 6, 1999, February 9, 1999, April 29, 1999, June 21, 1999, September 4, 2001, March 26, 2002, and April 10, 2003, \_\_\_\_\_ is hereby incorporated by this rule and made a part of the rules of the Department. Copies of this Department of Transportation Toll Facilities Description and Toll Rate Schedule and any amendments thereto are available at no more than cost.

Specific Authority 334.044(2), 338.155(1) FS. Law Implemented 338.222, 338.231, 338.155 FS. History—New 11-15-87, Amended 2-8-88, 8-1-88, 2-2-89, 5-10-89, 7-1-91, 8-1-91, 11-6-91, 7-11-93, 11-28-93, 9-18-94, 6-6-95, 7-9-95, 1-1-96, 3-31-96, 4-28-96, 6-2-96, 7-28-96, 9-23-97, 11-24-97, 2-12-98, 6-30-98, 7-29-98, 1-6-99, 2-9-99, 4-29-99, 6-21-99, 9-4-01, 3-26-02, 4-10-03, \_\_\_\_\_.

**DEPARTMENT OF CORRECTIONS**

RULE TITLE: Inmate Death Notification Process  
 RULE NO.: 33-602.112

**PURPOSE AND EFFECT:** The purpose and effect of the proposed rule is to clarify notification responsibilities of staff in the event of an inmate death.

**SUBJECT AREA TO BE ADDRESSED:** Notification of inmate death.

**SPECIFIC AUTHORITY:** 944.09 FS.  
**LAW IMPLEMENTED:** 406.50-.54 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:** Perri King Dale, 2601 Blair Stone Road, Tallahassee, Florida 32399-2500

**THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:**

33-602.112 Inmate Death Notification Process.

(1) Notice of Death. Upon the death of an inmate while in the custody of the department:

(a) The institution shall immediately notify:

~~1. The district medical examiner of the district in which the death occurred;~~

~~2. The State Attorney of the judicial circuit in which the death occurred;~~

~~3. The person designated by the inmate to receive notice of his death; the chaplain will normally be responsible for giving or arranging such notice;~~

~~4. The Office of the Inspector General duty officer via emergency action center, as well as the local institution inspector;~~

~~5. The Office of Health Services;~~

4.6. Any authorized organ donor organization which has received prior approval from the deceased for removal and donation of organs; and

5.7. In the case of the death of a foreign national, the nearest consulate of that national's country.

(b) The Office of the Inspector General shall immediately notify:

1. The district medical examiner of the district in which the death occurred.

2. The State Attorney of the judicial circuit in which the death occurred.

3. The Florida Department of Law Enforcement.

(c)(b) Notice of the death shall be given to the Anatomical Board at the University of Florida Health Science Center if the inmate was indigent or if the body is unclaimed or is required to be disposed of at state expense. Notice to the Anatomical Board is not required when:

- 1. Death was caused by a crushing injury;
- 2. The deceased had a contagious disease;
- 3. An autopsy was required to determine cause of death; ~~or~~
- 4. The body was in a state of severe decomposition; or
- 5. A family member objects to use of the body for medical education and research.

(2) No change.

(3) If the body of the deceased inmate is not claimed as outlined in (2)(c), disposal shall be by burial or cremation, as determined by the warden or his designee, based on cost considerations and available space, locally or at the department's designated cemetery, and whether the deceased inmate is entitled to burial in a national cemetery as a veteran of the armed forces. The warden or his designee shall make a reasonable effort, including contacting the county veterans service office or regional office of the United States Department of Veterans Affairs, to determine if the deceased inmate is entitled to burial in a national cemetery as a veteran of the armed forces. When cremation is the option selected for disposal, the institution or facility shall:

- (a) Ensure that cremation is not prohibited by the tenets of the faith preference of the deceased inmate.
- (b) Inform family members, whenever possible and practical, that disposal of the body is to be by cremation.
- (4) No change.

Specific Authority 944.09 FS. Law Implemented 245.06, 245.08, 382, 406.50-54, 936 FS., Article 37 of the Vienna Convention on Consulate Relations History-New 10-8-76, Amended 9-24-81, Formerly 33-3.09, Amended 6-2-88, 2-18-90, 2-12-97, Formerly 33-3.009, 33-401.301, Amended 3-25-02, \_\_\_\_\_.

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**Construction Industry Licensing Board**

RULE TITLE: Definitions  
RULE NO.: 61G4-12.011

PURPOSE AND EFFECT: The Board proposes the development of a rule amendment to define "structural" as used in Section 489.113(3)(c), Florida Statutes.

SUBJECT AREA TO BE ADDRESSED: Definition of the term "structural."

SPECIFIC AUTHORITY: 489.103(5), 489.105(3), 489.108, 489.113(3) FS.

LAW IMPLEMENTED: 489.103(5), 489.105(3), 489.113(3), 489.115(6), 489.119(5) 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, IF AVAILABLE, IS: Timothy Vaccaro, Executive Director, Construction Industry Licensing Board, Northwood Centre, 1940 North Monroe Street, Tallahassee, Florida 32399-0750

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

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**Board of Employee Leasing Companies**

RULE TITLE: Definitions  
RULE NO.: 61G7-6.001

PURPOSE AND EFFECT: The Board proposes to amend this rule to add a definition for financial responsibility for payment of wages.

SUBJECT AREA TO BE ADDRESSED: Financial responsibility for payment of wages.

SPECIFIC AUTHORITY: 468.520, 468.522, 468.525 FS.

LAW IMPLEMENTED: 468.520, 468.522, 458.525(4), 468.529(1) 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: Juanita Chastain, Executive Director, Board of Employee Leasing Companies, 1940 North Monroe Street, Tallahassee, Florida 32399-0767

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

61G7-6.001 Definitions.

To enable the Board and the Department to administer Part XI of Chapter 468, F.S., the Board hereby interprets the following terms as used in the definition of employee leasing as follows:



(c) For purposes of this section, credit for passing a test section of the computer-based examination is valid from the actual date of the testing event for that test section, regardless of the date the candidate actually receives notice of the passing grade.

(2) A candidate shall be deemed to have passed the CPA Examination when the candidate has been granted credit for all sections of the CPA Examination. Upon certification by the Board to the Department that the applicant has met all licensure requirements as imposed by Chapters 455 and 473, F.S., and the rules promulgated pursuant thereto, the Department shall issue a license to practice public accounting to such individual.

(3) After January 1, 2004, this rule shall be effective for all first-time candidates or re-examination candidates except as provided in (4) herein.

(4) For candidates in conditioned status after the November 2003 CPA Examination the following transition rules shall apply:

(a) Candidates who have attained conditional status as of the effective date of this rule will be allowed a transition period to complete any remaining test sections of the CPA Examination. The transition period shall end upon the exhaustion of either of the following:

1. As of the effective date of this rule, the candidate having sat for the exam for the maximum number of opportunities (that is, examination windows) that the candidate who conditioned under the paper-and-pencil examination had remaining to complete all remaining test sections under the paper-and pencil examination, or

2. The number of remaining opportunities under the paper-and-pencil examination, multiplied by six months but limited by the number of sittings remaining under the paper and pencil examination. Thus, for example, if a candidate has two remaining sittings under the paper and pencil examination then that candidate will have one year to complete the CPA Examination but may only sit during two of the examination windows available during that year.

(b) If a previously conditioned candidate does not pass all remaining test sections during the transition period, conditional credits earned under the paper-and-pencil CPA Examination will expire and the candidate will lose credit for the test sections earned under the paper-and-pencil CPA Examination. However, any test section(s) passed during the transition period is subject to the retention provisions of the computer-based CPA Examination as indicated in (1) above, except that a previously conditioned candidate will not lose conditional credit for a test section of the computer-based CPA Examination that is passed during the transition period, even though more than eighteen months may have elapsed from the date the test section is passed, until the end of that candidate's transition period.

(5) Translation of subjects passed on the pen and paper CPA Examination to sections on the computer-based CPA Examinations shall be as follows:

<u>Paper-Based Examination</u>	<u>Computer-Based Examination</u>
<u>Auditing</u>	<u>Auditing &amp; Attestation</u>
<u>Financial Accounting &amp; Reporting (FARE)</u>	<u>Financial Accounting &amp; Reporting</u>
<u>Accounting &amp; Reporting (ARE)</u>	<u>Regulation</u>
<u>Business Law &amp; Professional Responsibilities (LPR)</u>	<u>Business Environment &amp; Concepts</u>

THIS RULE SHALL TAKE EFFECT ON JANUARY 1, 2004

Specific Authority 455.217(1), 473.304, 473.306 FS. Law Implemented 455.217(1), 473.306 FS. History—New 1-1-04.

61H1-28.0061 Examination Credit from Other States.

Upon application, an individual who has been granted credit by another state for any section on the CPA Examination, the specific examinations for which sections were identical to those offered in Florida, shall receive Florida credit for such out-of-state credit provided similar credit would have been granted in Florida at the time out-of-state credit was granted had the candidate met all the Florida requirements and sat for such examinations in Florida. For purposes of this rule in determining whether to transfer examination credit from another state, the Board shall consider and hold binding the examination requirements in effect in Florida at the time the individual received out-of-state credit. An individual so receiving Florida credit shall be deemed to have been a Florida candidate for such purpose in determining future sittings and credit granting for the remaining section(s). Any person desiring to receive credit under this rule shall file an application with the Department and be certified as eligible to the Department by the Board.

THIS RULE SHALL TAKE EFFECT ON JANUARY 1, 2004.

Specific Authority 455.217(1), 473.304, 473.306 FS. Law Implemented 455.217(1), 473.306 FS. History—New 1-1-04.

**DEPARTMENT OF HEALTH**

**Board of Occupational Therapy**

RULE TITLE: Requirements for License Renewal of an Active License

RULE NO.:

64B11-5.001

PURPOSE AND EFFECT: The Board proposes to review and discuss the existing language in this rule to determine if amendments are necessary.

SUBJECT AREA TO BE ADDRESSED: Requirements for license renewal of an active license.

SPECIFIC AUTHORITY: 456.036, 468.219 FS.

LAW IMPLEMENTED: 456.013, 456.033, 456.036, 468.219 FS.

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

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

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

Section II
Proposed Rules

DEPARTMENT OF EDUCATION

Commission for Independent Education

RULE TITLE: General Requirements
RULE NO.: 6F-1.001

PURPOSE AND EFFECT: The Commission proposes to repeal the rule as the content is now part of Chapter 6E, F.A.C., consolidated when the State Board of Independent Colleges and Universities and the State Board of Nonpublic Career Education merged.

SUMMARY: The rule is being repealed.

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 regulatory cost alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 246.205(1), 246.207(1)(e), 246.213 FS.

LAW IMPLEMENTED: 120.53(1)(b), 246.207(1)(e), 246.213(1), 246.215(1), 246.217(3), 246.226, 246.2265, 246.228 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: Samuel Ferguson, Executive Director, Commission for Independent Education, 2650 Apalachee Parkway, Suite A, Tallahassee, Florida 32301

THE FULL TEXT OF THE PROPOSED RULE IS:

6F-1.001 General Requirements.

Specific Authority 246.205(1), 246.207(1)(e), 246.213 FS. Law Implemented 120.53(1)(b), 246.207(1)(e), 246.213(1), 246.215(1), 246.217(3), 246.226, 246.2265, 246.228 FS. History--New 12-19-74, Formerly 6F-7.01, Amended 7-26-78, 5-10-84, Formerly 6F-1.01, Amended 5-27-87, 7-17-90, 10-3-91, 3-29-93, 12-4-95, 1-22-01, Repealed.

NAME OF PERSON ORIGINATING PROPOSED RULE: Commission for Independent Education

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Commission for Independent Education

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: May 16, 2003

DEPARTMENT OF EDUCATION

Commission for Independent Education

Table with 2 columns: RULE TITLES and RULE NOS.: Certificate of License for Schools (6F-2.001), Change in Ownership (6F-2.0015), Change in Control (6F-2.0016), Student Protection Fund (6F-2.0017), Minimum Standards for Licensure of Schools (6F-2.002), Fair Consumer Practices (6F-2.0024), Fee Schedule (6F-2.0026), School Descriptive Inventory (6F-2.003), Advertising (6F-2.004), Probable Cause Panel (6F-2.006)

PURPOSE AND EFFECT: The Commission proposes to repeal the rules as the content is now part of Chapter 6E, F.A.C., consolidated when the State Board of Independent Colleges and Universities and the State Board of Nonpublic Career Education merged.

SUMMARY: These rules are being repealed.

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 regulatory cost alternative must do so in writing within 21 days of this notice.

SPECIFIC AUTHORITY: 246.205(1), 246.207, 246.213, 246.219, 246.222, 246.226(3) FS.

LAW IMPLEMENTED: 120.60, 246.207(1)(e), 246.213, 246.215, 246.217, 246.219, 246.222 246.2235, 120.53(1)(b), 246.226, 246.228(1)(h) FS. 246.205(1) FS.

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