

## Section I

Notices of Development of Proposed Rules  
and Negotiated Rulemaking**DEPARTMENT OF STATE****Division of Elections**

RULE TITLE: Electronic Transmission of Absentee Ballot

RULE NO.: 1S-2.030

PURPOSE AND EFFECT: The purpose and effect of the proposed rule is to update the current rule that establishes standards for the transmission of requests for absentee ballots by overseas voters through electronic means. The update will reflect changes to statutory provisions required by CS for SB 2566 passed during the 2004 Legislative session, and to comply with Help America Vote Act requirements.

SUBJECT AREA TO BE DISCUSSED: Electronic Transmission of Absentee Ballot.

SPECIFIC AUTHORITY: 101.697 FS.

LAW IMPLEMENTED: CS for SB 2566

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

TIME AND DATE: 10:00 a.m., June 4, 2004

PLACE: Collins Building, 107 West Gaines Street, Suite 100, Tallahassee, Florida 32399-0250

Pursuant to the Americans with Disabilities Act, persons needing special accommodations to participate in this meeting should contact Marielba Torres, (850)245-6200, at least three days in advance of the meeting.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Marielba Torres, 107 West Gaines Street, Suite 100, Tallahassee, Florida, (850)245-6200, e-mail: MTorres@dos.state.fl.us

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

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

RULE CHAPTER TITLE: Comprehensive Shellfish Control Code

RULE CHAPTER NO.: 5L-1

RULE TITLES: Shellfish Harvesting Area Standards

RULE NOS.: 5L-1.003

Container Identification, Terminal Sale Date; Prohibitions

5L-1.007

PURPOSE AND EFFECT: These amendments propose to reclassify the Horseshoe Beach shellfish harvesting area in Dixie County, the Cedar Key shellfish harvesting area in Levy County, the Waccasassa Bay shellfish harvesting area in Levy

County, the Withlacoochee Bay shellfish harvesting area in Levy and Citrus Counties, the Boca Ciega Bay shellfish harvesting area in Pinellas and Hillsborough Counties, the Lower Tampa Bay shellfish harvesting area in Manatee and Hillsborough Counties, the Sarasota Bay shellfish harvesting area in Sarasota and Manatee Counties, and the Ten Thousand Islands shellfish harvesting area in Collier County. Sanitary surveys have been conducted that evaluate current information on pollution sources and bacteriological water quality, and recommend reclassification of the Horseshoe Beach, Cedar Key, Waccasassa Bay, Withlacoochee Bay, Boca Ciega Bay, Lower Tampa Bay, Sarasota Bay, and Ten Thousand Islands shellfish harvesting areas. Additionally, the four-digit area codes used on shellfish tags will be updated to identify the locations of where shellfish are harvested in the Horseshoe Beach, Cedar Key, Waccasassa Bay, Withlacoochee Bay, Boca Ciega Bay, Lower Tampa Bay, Sarasota Bay, and Ten Thousand Islands shellfish harvesting areas.

SUBJECT AREA TO BE ADDRESSED: The proposed reclassification and management of the Horseshoe Beach, Cedar Key, Waccasassa Bay, Withlacoochee Bay, Boca Ciega Bay, Lower Tampa Bay, Sarasota Bay, and Ten Thousand Islands shellfish harvesting areas for shellfish harvesting is in accordance with Rule 5L-1.003, F.A.C., to protect the health of shellfish consumers and to provide access to renewable and natural shellfish resources. If an illness outbreak occurs, the updated four-digit harvest area codes will provide for tracing of the shellfish back to where the shellfish were harvested.

SPECIFIC AUTHORITY: 597.020 FS.

LAW IMPLEMENTED: 597.020 FS.

A RULE DEVELOPMENT WORKSHOP WILL BE HELD FOR THE PROPOSED RECLASSIFICATION OF THE HORSESHOE BEACH SHELLFISH HARVESTING AREA AT THE TIME, DATE AND PLACE SHOWN BELOW:

TIME AND DATE: 6:30 p.m. – 8:30 p.m., Thursday, June 10, 2004

PLACE: Dixie County Courthouse, 401 North Cedar Street, Commissioners Boardroom, Cross City, Florida

A RULE DEVELOPMENT WORKSHOP WILL BE HELD FOR THE PROPOSED RECLASSIFICATION OF THE CEDAR KEY, WACCASASSA BAY, AND WITHLACOOCHEE BAY SHELLFISH HARVESTING AREAS AT THE TIME, DATE AND PLACE SHOWN BELOW:

TIME AND DATE: 6:00 p.m. – 8:00 p.m., Tuesday, June 8, 2004

PLACE: Florida Fish and Wildlife Conservation Commission Cedar Key Field Laboratory, 11350 Southwest 153rd Court, Conference Room, Cedar Key, Florida

A RULE DEVELOPMENT WORKSHOP WILL BE HELD FOR THE PROPOSED RECLASSIFICATION OF THE BOCA CIEGA BAY, LOWER TAMPA BAY, AND SARASOTA BAY SHELLFISH HARVESTING AREAS AT THE TIME, DATE AND PLACE SHOWN BELOW:

TIME AND DATE: 5:00 p.m. – 7:00 p.m., Wednesday, June 23, 2004

PLACE: Manatee County Central Library, 1301 Barcarrota Boulevard West, Meeting Room, Bradenton, Florida

A RULE DEVELOPMENT WORKSHOP WILL BE HELD FOR THE PROPOSED RECLASSIFICATION OF THE TEN THOUSAND ISLANDS SHELLFISH HARVESTING AREA AT THE TIME, DATE AND PLACE SHOWN BELOW:

TIME AND DATE: 5:00 p.m. – 7:00 p.m., Thursday, June 17, 2004

PLACE: Everglades City Hall, 102 Broadway Avenue, East, Council Room, Everglades City, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: David Heil, Division of Aquaculture, 1203 Governors Square Boulevard, 5th Floor, Tallahassee, Florida 32301, (850)488-5471

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

#### DEPARTMENT OF EDUCATION

RULE TITLE: Educational Facilities  
RULE NO.: 6-2.001

PURPOSE AND EFFECT: To review proposed revisions to rules for public educational facilities to ensure consistency with class size reduction requirements pursuant to Section 1 of Article IX of the State Constitution as amended November 2002 limiting the maximum number of students assigned to a teacher in core-curricula classrooms to 18 in grades PK-3, 22 in grades 4-8, and 25 in grades 9-12.

SUBJECT AREA TO BE ADDRESSED: State educational facilities rule [State Requirements for Educational Facilities (SREF)] relating to class size reduction, including Section 6.1, Size of Space and Occupant Design Criteria Table.

SPECIFIC AUTHORITY: Section 1(a) Article IX, State Constitution, Sections 1001.02(1), 1013.02(2), 1013.37 FS.

LAW IMPLEMENTED: Section 1(a) Article IX, State Constitution, Sections 50.011, 50.021, 50.031, 50.041, 50.051, 50.061, 50.071, 1001.02, 1001.42(9), 1001.453, 1011.09, 1011.74, 1301.01, 1013.03, 1013.31, 1013.35, 1013.37, 1013.371, 1013.60, 1013.61, 1013.64, 1013.735, 1013.736, 1013.737 FS.

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

TIME AND DATE: 1:30 p.m. – 4:30 p.m., June 21, 2004

PLACE: Department of Education, Turlington Building, 17th Floor, 325 West Gaines Street, Tallahassee, Florida 32399-0400

TIME AND DATE: 9:00 a.m. – 12:00 Noon, June 23, 2004

PLACE: AmeriSuites, Orlando Airport/Northwest, 5435 Forbes Place, Orlando, Florida 32812

TIME AND DATE: 9:00 a.m. – 12:00 Noon, June 25, 2004

PLACE: Best Western Rolling Hills Resort, 3501 West Rolling Hills Circle, Fort Lauderdale, Florida 33328

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Dr. Charles L. Wooten, Acting Director, Office of Educational Facilities, 325 West Gaines Street, Room 1054, Tallahassee, Florida 32399-0400

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

#### DEPARTMENT OF REVENUE

##### Sales and Use Tax

RULE TITLES:	RULE NOS.:
Aircraft, Boats, Mobile Homes, and Motor Vehicles	12A-1.007
Tax Due at Time of Sale; Tax Returns and Regulations	12A-1.056
Rentals, Leases, or License to Use Tangible Personal Property	12A-1.071
Public Use Forms	12A-1.097

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.007, F.A.C. (Aircraft, Boats, Mobile Homes, and Motor Vehicles), is to: (1) clarify how a registered dealer may purchase items exclusively for purposes of lease or rental tax-exempt; (2) provide guidelines on the lease or rental of commercial motor vehicles; (3) provide guidelines for the lease or rental of motor vehicles for periods of less than 12 months and for periods of 12 months or longer; and (4) clarify when separately itemized charges for insurance, fuel, and fuel option charges are included in the total amount of the lease or rental charge subject to tax.

The purpose of the proposed amendments to Rule 12A-1.056, F.A.C. (Tax Due at Time of Sale; Tax Returns and Regulations), is to: (1) reorganize the rule for ease of reading guidelines on due dates for payments and tax returns, the collection allowance, requirements for estimated tax, the imposition of penalties, and the imposition of interest; (2) provide guidelines for dealers who maintain records on a period other than a monthly basis on how to request a variation from monthly filing and remittance of the tax; (3) provide guidelines to dealers who operate two or more places of business in a single county on how to obtain a county control number for reporting purposes; (4) provide guidelines to taxpayers who operate two or more places of business on how to obtain a consolidated reporting number and how to file

consolidated sales and use tax returns; (5) provide that dealers are required to file a return for each tax reporting period even when no tax is due; (6) provide that the failure to secure a return does not relieve the dealer's liability for filing the return or remitting the tax; (7) provide guidelines regarding the collection allowance for consolidated returns and for returns filed using a county control number; (8) remove an unnecessary example of the collection allowance; (9) provide guidelines on when the collection allowance will be denied by the Department for the filing of an incomplete return; (10) provide guidelines regarding the requirements to pay estimated tax and the penalties imposed for failure to timely pay estimated tax; (11) provide a single set of guidelines for the imposition of penalties and interest for sales and use taxes, discretionary sales surtax, surcharges, or fees imposed by or administered under Chapter 212, F.S.; (12) provide guidelines regarding the imposition of the penalties imposed under Section 212.12(2), F.S., as amended by Section 20, Ch. 2003-254, L.O.F., for failure to timely pay the tax or fee shown due on a return, for failure to timely file a return, and failure to disclose a tax or fee due; and (13) provide guidelines on how the penalties apply to taxpayers who file consolidated returns or file returns using county control reporting numbers.

The purpose of the proposed amendments to Rule 12A-1.071, F.A.C. (Rentals, Leases, or License to Use Tangible Personal Property), is to: (1) clarify how a registered dealer may purchase items exclusively for purposes of lease or rental tax-exempt; (2) remove provisions regarding leased commercial motor vehicles that will be provided in Rule 12A-1.007(13), F.A.C., as amended; (3) remove provisions regarding purchases for resale that are provided in Rule 12A-1.039, F.A.C.; and (4) provide technical changes.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms): is to: (1) adopt, by reference, new forms and changes to forms used by the Department in the administration of sales and use tax; and (2) provide technical changes for guidelines on obtaining forms from the Department.

**SUBJECT AREA TO BE ADDRESSED:** The subject areas of the workshop are the proposed guidelines regarding: (1) the lease or rental of commercial motor vehicles and the lease or rental of motor vehicles for periods of less than 12 months and for periods of 12 months or longer; (2) how dealers obtain authorization to report sales and use tax using consolidated returns or county control numbers from the Department; (3) the sales and use tax collection allowance; (4) estimated tax and the penalties imposed for failure to pay estimated tax; (5) penalties imposed under Section 212.12(2), F.S., as amended by Section 20, Ch. 2003-254, L.O.F., for failure to timely pay the tax or fee shown due on a return, for failure to timely file a return, and failure to disclose a tax or fee due; and (6) the

adoption, by reference, of new forms and changes to forms used by the Department in the administration of sales and use tax.

**SPECIFIC AUTHORITY:** 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4.,(7), 212.11(5)(b), 212.12(1)(b)2., 212.17(6), 212.18(2),(3), 213.06(1), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2),(7) FS.

**LAW IMPLEMENTED:** 92.525(1)(b),(3), 95.091, 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2),(3),(6),(16),(24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0506, 212.0515, 212.054, 212.055, 212.06, 212.0601, 212.0606, 212.07(1),(2),(7),(8),(9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11, 212.12(1),(2),(3),(4),(5),(9),(12),(13), 212.13, 212.14(2),(5), 212.15(1), 212.17, 212.18(2),(3), 213.235, 213.29, 213.255(1),(2),(3), 213.37, 213.755, 215.26(2), 219.07, 288.1258, 370.07(3), 373.41492, 376.70, 376.75, 402.61, 403.717, 403.718, 403.7185, 443.036, 443.121(1),(3), 443.131, 443.1315, 443.1316, 443.171(2),(7), 681.117 FS.

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

**TIME AND DATE:** 9:00 a.m., June 7, 2004

**PLACE:** Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida

**NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT:** Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting Larry Green at (850)922-4830. Persons with hearing or speech impairments may 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, telephone (850)922-4729

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

12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.

(1) through (12) No change.

(13) Lease or Rental.

(a)1. The rental or lease of an aircraft, boat, mobile home, or motor vehicle, which is used or stored in this state, is subject to tax shall be taxable without regard to its prior use or tax paid on the purchase outside this state. The lessor is required to be registered as a dealer and to collect tax on the total amount of the lease or rental charges.

~~2.(b)1. The purchase by a registered dealer of an aircraft, boat, mobile home, or motor vehicle exclusively for lease or rental purposes is may be made tax exempt when the purchaser/lessor issues a resale certificate to the dealer at the time of purchase in lieu of paying tax. The purchasing dealer is required to issue the selling dealer a copy of the purchasing dealer's Annual Resale Certificate at the time of purchase in lieu of paying tax, as provided in Rule 12A-1.039, F.A.C. The lessor shall collect tax from his customers on the total rental charge.~~

~~2. In the case of commercial motor vehicles which are self-propelled or towed and used on the public highways in commerce to transport persons or cargo having a gross weight of 10,000 pounds or more, when the term of the lease or rental to any lessee is for a period of 12 months or more, the owner/lessor may pay the Florida tax on the acquisition of the motor vehicle. In such cases, the rental to the initial lessee and renewals thereof to the same lessee are not subject to the rental tax. The rental of the same commercial motor vehicle to subsequent lessees by the owner/lessor is taxable.~~

(b) Commercial Motor Vehicles.

1. For purposes of this paragraph, the term "commercial motor vehicle," as defined in Section 316.003(66)(a), F.S., means any self-propelled or towed vehicle used on the public highways in commerce to transport passengers or cargo, if such vehicle has a gross vehicle weight rating of 10,000 pounds or more.

2. The lease or rental of a commercial motor vehicle to one lessee or renter for a period of 12 months or longer, and any renewals of such lease or rental, is exempt when:

a. Sales or use tax is paid on the purchase price of the commercial motor vehicle by the lessor; and

b. The lease or rental of the commercial motor vehicle is an established business or part of an established business or the commercial motor vehicle is incidental or germane to such business.

3. A credit against any Florida use tax and discretionary sales surtax due when the commercial motor vehicle is registered, licensed, or titled in Florida will be allowed to any purchaser who provides documentary evidence that a like tax has been lawfully imposed on the purchase of the commercial motor vehicle and has been paid to another state, territory of the United States, or District of Columbia. The credit allowed shall be the amount of legally imposed like tax paid to the other state, territory of the United States, or District of Columbia. When the applicable tax credit is equal to or greater than the amount of Florida use tax and discretionary sales surtax due, no additional use tax or discretionary sales surtax is due. When the tax paid to another state, territory of the United States, or District of Columbia is greater than the Florida use tax and discretionary sales surtax due, no refund is due from the State of Florida.

4. The lease or rental of the same commercial motor vehicle to any other lessee or renter is subject to tax.

(c) Motor Vehicle Leased or Rented for Less Than 12 Months. The subsequent sale of the motor vehicle by the owner/lessor is taxable, except when the vehicle is sold for resale.

1. The entire charge for the lease or rental of a motor vehicle for a period of less than 12 months is subject to tax when the contract to lease or rent a motor vehicle is entered into in Florida or the motor vehicle is delivered or picked up in Florida at the commencement of the lease or rental term. Florida sales tax is due during the entire lease period even when the vehicle is used in another state or dropped off in another state or the payment for the lease or rental is made in another state.

2. The entire charge for the lease or rental of a motor vehicle for a period of less than 12 months is exempt when the contract to lease or rent a motor vehicle is entered into in another state and the motor vehicle is not delivered or picked up in Florida at the commencement of the lease or rental term. This exemption applies even when the leased or rented motor vehicle is used in Florida or dropped off in Florida or the payment for the lease or rental is made in Florida.

(d) Motor Vehicle Leased or Rented for 12 Months or Longer.

1. The lease or rental of a motor vehicle registered in Florida for a period of 12 months or longer is subject to tax. A rental car agency should charge the rental tax to its customers on the total rental charge, including any charge for insurance, except for a policy issued to the customer by a licensed insurance company for which a specific charge is made.

2. When the taxpayer documents that a vehicle registered in Florida is being used outside Florida and that tax is being paid on the lease or rental payments to another state, no tax is due on the lease or rental of the motor vehicle. The taxpayer must maintain copies of invoices or similar documents evidencing that the lessor is collecting another state's sales tax from the lessee or copies of cancelled checks evidencing that the taxpayer has self-accrued and paid another state's sales tax directly to that state. Where a "collision damage waiver" fee is paid by a customer (lessee) to the lessor of a vehicle for the lessor's waiver of all claims against the customer for damage to the leased vehicle and the fee is not required as a condition of the lease, the fee, when separately stated, does not constitute rent and is not taxable.

3. When a motor vehicle that is leased or rented outside Florida is imported into Florida and registered or licensed in Florida, tax is due on the amount of the monthly lease payments. A credit against the Florida tax and discretionary sales surtax due will be allowed for any lawfully imposed sales or use tax paid to another state, territory of the United States, or District of Columbia when all the following conditions are met: Where a "personal accident insurance" fee is paid by a

customer (lessee) to the lessor of a vehicle, which fee covers personal injuries, and the fee is not required as a condition of the lease, the fee, when separately stated, does not constitute rent and is not taxable.

a. The other state, territory of the United States, or District of Columbia requires the lawfully imposed sales or use tax to be paid at the time of lease or rental on the total lease or rental payments due under the terms of the lease or rental agreement;

b. The tax must be lawfully imposed on the lessee. A credit will not be allowed for tax paid to another state, territory of the United States, or District of Columbia when the sales or use tax is lawfully imposed on the lessor, even though the lessee may be contractually obligated to reimburse the lessor;

c. The other state, territory of the United States, or District of Columbia does not allow a refund of the sales or use tax paid at the inception of the lease or rental agreement if the motor vehicle is removed from that state, territory of the United States, or District of Columbia; and

d. The lessee provides documentary evidence that the like tax lawfully imposed on the sale or use of the motor vehicle has been paid to another state, territory of the United States, or District of Columbia.

4. The credit allowed against any Florida use tax and discretionary sales surtax due when the motor vehicle is licensed or registered in Florida is the amount of legally imposed like tax paid to the other state, territory of the United States, or District of Columbia. When the applicable tax credit is equal to or greater than the amount of Florida use tax and discretionary sales surtax due, no additional use tax or discretionary sales surtax is due. When the tax paid to another state, territory of the United States, or District of Columbia is greater than the Florida use tax and discretionary sales surtax due, no refund is due from the State of Florida.

(e) Charges for the Lease or Rental of Motor Vehicles.

1. Charges for Insurance. Any separately itemized charge or fee for insurance coverage required to be paid by the lessee or renter is subject to tax. When the lessee or renter has the option to elect insurance coverage, any separately itemized charge or fee for the optional insurance coverage is not subject to tax. For example, a separately itemized charge for a "collision damage waiver fee" that is optional to the lessee or renter for the lessor's waiver of all claims against the lessee or renter for damage to the motor vehicle is not subject to tax. A separately itemized charge for a "personal accident insurance fee" that is optional to the lessee or renter for personal injury coverage is not subject to tax. Parts and materials used to maintain, repair, rebuild, and recondition aircraft, boats, and motor vehicles, which are used exclusively for rental purposes, are exempt where tax is charged on the rental of such vehicles. Likewise exempt when the rentals are subject to the tax are polishes, lubrication oils, and greases used in their operation when purchased by the owner lessor of the vehicles. All items

above are subject to the tax when the owner lessor of motor vehicles is not required to charge tax on the rentals of the motor vehicles.

2. Charges for Fuel. Any separately itemized charge for fuels upon which the fuel taxes imposed under Chapter 206, F.S., have been paid are not subject to tax. However, when a separately itemized charge for a fuel purchase option (e.g., "FPO – Fuel Purchase Option") is required and no allowance is made for the amount of fuel remaining in the tank, the charge is not a charge for the price of fuel upon which the fuel taxes have been paid. Such separately itemized charges required to be paid for fuel purchase options are a part of the total lease or rental charges subject to tax. The taxable gross proceeds derived from the lease or rental of a vehicle shall not include the price of fuel on which the proper tax has been paid, provided that the fuel is separately stated from the rental or lease charge. If the price of the fuel is not separately stated from the rental or lease charge, it is considered to be a portion of the gross proceeds derived from the rental or lease and is fully taxable.

(f) When a taxicab company, limousine company, or any other transportation for hire company rents, leases, or grants a license to use a taxicab, limousine, other vehicle, dispatch equipment, or any other tangible personal property to an independent operator, the rental, lease, or license to use such property, as well as the dispatch and all other related services which are a part of the rental, lease, or license to use, the vehicle, dispatch equipment, or other tangible personal property, are not subject to sales tax. However, the exemptions provided under this paragraph only apply if the applicable Florida sales or use tax has been paid on the acquisition of the taxicab, limousine, other vehicle, dispatch equipment, or other tangible personal property.

(14) through (28) No change.

Specific Authority 212.05(1), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(2),(4),(10),(14),(15),(16),(19),(20), 212.03, 212.05(1), 212.06(1),(2),(4),(5),(7),(8),(10),(12), 212.0601, 212.07(2),(7), 212.08(5)(i), (7)(t),(aa),(ee),(10),(11), 212.12(2),(12), 213.255(1),(2),(3), 215.26(2) FS. History-Revised 10-7-68, 1-7-70, Amended 1-17-71, Revised 6-16-72, 8-18-73, 12-11-74, 6-9-76, Amended 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-17-03, \_\_\_\_\_.

12A-1.056 Tax Due at Time of Sale; Tax Returns and Regulations.

(1) DUE DATES FOR PAYMENTS AND TAX RETURNS.

(a) The total amount of tax on cash sales, credit sales, installment sales, or sales made on any kind of deferred payment plan shall be due at the moment of the transaction. Except as provided in Rule Chapter 12-24, F.A.C., Rules 12A-1.005, and 12A-1.070, F.A.C., and this rule, all taxes required under Chapter 212, F.S., to be collected or paid in any month, are due to the Department on the first day of the month following the date of sale or transaction. The payment and

return must be delivered to the Department or be postmarked on or before the 20th day of the month following the date of sale or transaction for a dealer to be entitled to the collection allowance and to avoid penalty and interest 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 purposes of this rule, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Ch. 683, F.S., and Section 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to Section 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) When quarterly, semiannual ~~semi-annual~~, or annual reporting is authorized by the Department pursuant to Section 212.11(1)(c) or (d), F.S., the tax is due the first day of the month following the authorized reporting period and becomes delinquent on the 21st day of that month.

(c) Quarterly, semiannual, or annual filers that remit an excessive tax payment for the period July 1 through June 30 which represents a nonrecurring business activity can request to continue to file their returns quarterly, semiannual ~~semi-annual~~, or annually by submitting a written request to the Florida Department of Revenue, Central Registration, Post Office Box 6480, Tallahassee, Florida 32314-6480. When a dealer makes a written request to continue on the same filing frequency, the Executive Director or the Executive Director's designee will determine whether the dealer's request is based on a nonrecurring business activity, based upon the facts of each case, using the following guidelines:

1. The type of activity. The type of activity, as opposed to the level of activity, that makes that dealer's remittance unusual for its particular business.

2. The focus of the dealer's business. A change in the dealer's business focus will not be considered nonrecurring business activity.

3. The number of occurrences. When the dealer's remittance amount continues to exceed the maximum amount allowed for a quarterly, semi-annual, or annual filing frequency, the remittance will not be considered nonrecurring.

4. Regularity. If the events are so regular that the amounts exceeding the maximum remittance amounts allowed for a quarterly, semi-annual, or annual frequency can be predicted, the remittance will not be considered nonrecurring.

(d)1. A dealer who maintains records on a period other than a monthly basis can request a variation from monthly filing and remittance of the tax by submitting a written request

to the Florida Department of Revenue, Return Reconciliation, Building F-3, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. The written request must contain:

- a. The name of the business;
- b. The business mailing address;
- c. The dealer's certificate of registration number;
- d. A detailed explanation of the problems associated with filing on a monthly basis; and
- e. The beginning and ending month, day, and year of each requested reporting period.

2. When the Executive Director or the Executive Director's designee determines that the information required for the making of an accurate return cannot reasonably be compiled by a taxpayer on a calendar month basis, the Executive Director or the Executive Director's designee will notify the dealer in writing that the deviation from monthly filing of returns and remitting of tax is authorized. Such payments and returns are due on the first day succeeding the end of the designated reporting period and become delinquent on the twenty-first day succeeding the end of the reporting period.

(e) Any dealer who operates two or more places of business in a single county for which returns are required to be filed with the Department may file a single return using a county control reporting number for all places of business located within a single county in lieu of separate returns for each place of business. The dealer may also use this method to file returns in more than one county. A dealer who wishes to report the amounts collected within each county in a single return may obtain a county control reporting number for each county in which returns are required to be filed by submitting a written request to the Florida Department of Revenue, Return Reconciliation, Building F-3, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. The written request must contain:

- a. The name of the business;
- b. The business mailing address;
- c. Each county in which the dealer will be reporting using a county control reporting number; and
- d. A list, by county, of each dealer's certificate of registration number.

(f) Any dealer who operates two or more places of business for which returns are required to be filed with the Department and maintains records for such places of business in a central office or place may file a consolidated return for all places of business in lieu of separate returns for each place of business. The consolidated return must clearly indicate the amounts collected within each county. An Application for Sales and Use Tax Consolidated Filing Number (form DR-1CON, incorporated by reference in Rule 12A-1.097, F.A.C.) is provided for qualifying dealers who wish to file consolidated returns. The Department will issue a consolidated account number to qualified dealers.

(g) Each dealer is required to file a return for each tax reporting period even when no tax is due for that reporting period.

(h) The failure of any dealer to secure a tax return for reporting tax due does not relieve the dealer from the requirement to file a return or to remit tax due to the Department. The Department is not authorized to extend the time for any dealer to file any return or pay any tax due.

(i)(d) Payments and returns for reporting tax must be submitted to the Department, as provided in Rule 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 taxes is required to be submitted by electronic means; or
3. No tax is due with a return for reporting taxes.

(2) Penalties and interest will be assessed in the following manner on estimated tax liabilities for dealers who are eligible to file a consolidated return:

(a) In computing the penalty on a consolidated tax return, where the consolidated return provides the monthly business activity for each location or for each county, the 10 percent specific penalty for underpayment of estimated tax applies unless the dealer has paid the required estimated tax for his consolidated return as a whole without regard to each location. If the dealer fails to pay the required estimated tax for his consolidated return as a whole, each filing location shall stand on its own with respect to calculating these penalties and interest.

(b) When a dealer files a combined return for multiple locations within one county using only one registration number, the 10 percent specific penalty for underpayment of estimated tax shall be computed on the basis of a single return.

(3) The following are not required to be included in computing the estimated tax liability due and payable:

(a) Any local option sales tax, such as the tourist development tax levied under authority of Section 125.0104, F.S.; the tourist impact tax levied under the authority of Section 125.0108, F.S.; the convention development tax levied under authority of Section 212.0305, F.S.; or the discretionary sales surtaxes levied under authority of Section 212.055, F.S.

(b) The rental car surcharge levied under the authority of Section 212.0606, F.S.

(c) Any solid waste fee, such as the new tire fee levied under the authority of Section 403.718, F.S., or the lead-acid battery fee levied under authority of Section 403.7185, F.S.

(d) The motor vehicle warranty fee levied under the authority of Section 681.117, F.S.

(4)(a) The Executive Director or the Executive Director's designee in Return Reconciliation is authorized to allow a dealer who is required to file returns and pay tax due on a monthly basis to divide a year into different reporting periods when such dealer has shown that he maintains his records on a

period other than a monthly basis. A dealer requesting a variation from monthly filing and remitting of the tax due must direct such request to the Florida Department of Revenue, Return Reconciliation, Building F-3, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. The request must be in writing and shall provide:

1. A detailed explanation of the problems associated with filing on a monthly basis;
2. The beginning and ending day, month, and year of each respective reporting period;
3. The trade name of the business;
4. The business mailing address; and,
5. The dealer's certificate of registration number assigned by the Department of Revenue.

(b) If the Executive Director or the Executive Director's designee in Return Reconciliation determines that the information required for the making of an accurate return cannot reasonably be compiled by a taxpayer on a calendar month basis, the Executive Director or the Executive Director's designee in the Return Reconciliation will notify the dealer in writing that the deviation from monthly filing of returns and remitting of tax is authorized. Such returns shall be due and payable on the first day succeeding the end of the reporting period and shall be delinquent on the twenty-first day succeeding the end of the reporting period.

#### (2)(5)(a) COLLECTION ALLOWANCE.

(a) As compensation for the prescribed record keeping, accounting for, and remitting taxes or fees on the same documents utilized for sales and use tax, such seller, person, lessor, dealer, owner, and remitter shall be allowed a collection allowance.

(b) The collection allowance (except for dealers who make mail order sales, see subsection (5) of Rule 12A-1.103 12A-1.103(5), F.A.C.) shall be computed at the rate of 2.5 percent on the first \$1,200 of tax due. There shall be no additional collection allowance authorized for tax collected in excess of \$1,200. Therefore, the maximum amount of collection allowance authorized for any filing period shall be \$30.

2. Example: Dealer C files a return on August 20, 1992, for the month of July 1992. The collection allowance for that reporting period would be 2.5 percent of the first \$1,200 of tax with no additional collection allowance permitted on any amounts in excess of \$1,200.

(c) Dealers operating more than one place of business and filing under a consolidated tax return, where the consolidated return provides the monthly business activity for each location, are allowed the collection allowance for each reporting and registered location. Dealers who report tax collected within each county using a county-control number are However, a dealer filing a combined return for multiple locations using

~~only one registration number shall be entitled to the collection allowance based upon the total amount reported on the county-control reporting number.~~

~~(d) The collection allowance will shall not be allowed when: if the tax is delinquent at the time of payment or where there is a manifest failure to maintain proper records or make proper prescribed reports.~~

~~1. The tax reported on the return is delinquent at the time of payment;~~

~~2. The required tax return is delinquent; or~~

~~3. The required tax return filed is incomplete. An "incomplete return" is a return that lacks such uniformity, completeness, and arrangement that the physical handling, verification, or review of the return, or determination of other taxes and fees reported on the return may not be readily accomplished.~~

~~(e) The collection allowance and other credits or deductions shall be applied proportionally to any other taxes reported on the same documents used for sale and use tax purposes.~~

### (3) ESTIMATED TAX.

(a) Each dealer who paid sales and use tax for the preceding state fiscal year (July 1 through June 30) in an amount greater than \$200,000 is required to remit estimated tax, as provided in Section 212.11(4), F.S. The methods to calculate the dealer's estimated tax liability are provided in Section 212.11(1)(a), F.S.

(b) Any dealer who files a consolidated return to report the business activity of multiple places of business must calculate the estimated tax under one of the methods provided in Section 212.11(1)(a), F.S., for each county or each reporting location, and use the same method to calculate the estimated tax liability on the consolidated return as a whole.

(c) The following are not required to be included in computing the estimated tax liability:

1. Any local option sales tax, such as the tourist development tax levied under authority of Section 125.0104, F.S.; the tourist impact tax levied under the authority of Section 125.0108, F.S.; the convention development tax levied under authority of Section 212.0305, F.S.; or the discretionary sales surtaxes levied under authority of Section 212.055, F.S.

2. The rental car surcharge levied under the authority of Section 212.0606, F.S.

3. Any solid waste fee, such as the new tire fee levied under the authority of Section 403.718, F.S., or the lead-acid battery fee levied under authority of Section 403.7185, F.S.

4. The motor vehicle warranty fee levied under the authority of Section 681.117, F.S.

(d) A dealer engaged in the business of selling boats, motor vehicles, or aircraft that made at least one sale of a boat, motor vehicle, or aircraft with a sales price of \$200,000 or greater in the previous state fiscal year may qualify for the payment of estimated tax pursuant to Section 212.11(4)(d), F.S.

To qualify, such dealer must apply annually to the Department, using a Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes (form DR-300400, incorporated by reference in Rule 12A-1.097, F.A.C.). The application must be delivered to the Department or be postmarked on or before October 1 of each year. The Department will grant to all qualified dealers the authority to pay estimated tax pursuant to Section 212.11(4)(d), F.S., for the following calendar year.

### (e) Penalties – Failure to Pay Estimated Tax.

1. Any person who fails to timely remit the amount of estimated tax due under Section 212.11(4), F.S., is subject to a specific penalty of 10 percent of any unpaid estimated tax.

2. Any dealer who files a consolidated tax return and fails to timely remit the amount of estimated tax due based on the consolidated return as a whole, without regard to each business location, is subject to the specific penalty of 10 percent of any unpaid estimated tax. The specific penalty will be calculated based on any unpaid estimated tax due for each reporting business location.

### (4) PENALTIES AND INTEREST.

(a) The penalties and interest provided in this subsection apply to the following sales and use taxes, discretionary sales surtax, surcharges, or fees imposed by or administered under Chapter 212, F.S.:

1. Apalachicola Bay oyster surcharge;

2. Convention development tax;

3. Discretionary sales surtax;

4. Lead-acid battery fee;

5. Miami-Dade County Lake Belt mitigation fee;

6. Motor vehicle warranty fee (lemon law fee);

7. Rental car surcharge;

8. Sales and use tax;

9. Tax on gross receipts on dry-cleaning;

10. Tax on perchloroethylene;

11. Tourist development tax;

12. Tourist impact tax; and

13. Waste tire fee.

(b) Failure to Timely File a Return. Any person who fails to timely file any return that is required to report any tax, surtax, surcharge, or fee imposed by or administered under Chapter 212, F.S., is subject to a specific penalty of 10 percent of the amount of tax, surtax, surcharge, or fee shown on the return. This specific penalty may not be less than \$50 for each reporting business location.

(c) Failure to Timely Pay. Any person who fails to timely pay any tax, surtax, surcharge, or fee imposed by or administered under Chapter 212, F.S., shown due on a return is subject to a specific penalty of 10 percent of the amount of the tax, surtax, surcharge, or fee shown due on the return. This specific penalty may not be less than \$50 for each reporting business location.



(d) Failure to Timely to File a Return and to Timely Pay. Any person who files a required return with the Department, but fails to file such return on or before the due date, and fails to timely pay the tax, surtax, surcharge, or fee shown due on the return, is subject to only one specific penalty of 10 percent of the tax, surtax, surcharge, or fee shown due on the return. This specific penalty may not be less than \$50 for each reporting business location.

(e) Consolidated Returns and Reporting by County-Control Numbers. The specific penalty for failure to timely file a tax, surtax, surcharge, or fee return, or for failure to timely pay the tax, surcharge, surtax, or fee shown due on a return, is calculated based on each reporting business location. The \$50 minimum applies to each reporting business location.

(f) Failure to Disclose. Any person required to make a return or to pay any tax, surtax, surcharge, or fee imposed by or administered under Chapter 212, F.S., who fails to disclose the tax, surtax, surcharge, or fee on a return, is subject to a specific penalty in the amount of 10 percent of the unpaid tax, surtax, surcharge, or fee for each 30 days, or fraction thereof, while the failure to disclose the tax, surtax, surcharge, or fee due continues. This specific penalty may not exceed a total of 50 percent of any such unpaid tax, surtax, surcharge, or fee.

~~(6) The failure of any dealer to secure a tax return for reporting tax due does not relieve the dealer from the requirement to file a return or to remit tax due to the Department. The Department is not authorized to extend the time for any dealer to file any return or pay any tax due.~~

(g)(7)(a) Interest shall accrue on any delinquent sales or use tax, surtax, surcharge, or fee imposed by or administered under Chapter 212, F.S., at the following rate:

1. One percent per month (prorated daily using the daily factor of .000328767) for payments due prior to January 1, 2000.

2. For payments due on or after January 1, 2000, the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C. (prorated daily).

3. Interest accrues on the amount due from the date of delinquency until the date on which the tax is paid.

~~(b) Interest shall accrue for the failure to timely remit the proper estimated tax liability at the following rate:~~

~~1. One percent per month (prorated daily using the daily factor of .000328767) for estimated tax due prior to January 1, 2000.~~

~~2. For payments due on or after January 1, 2000, the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C. (prorated daily.)~~

~~3. Interest accrues on the amount due from the date of delinquency until the date on which the tax is paid.~~

(8) In computing the minimum delinquent penalty on a consolidated tax return, where the consolidated return provides the monthly business activity for each location or for each county, the \$10 minimum delinquent penalty applies to each

reporting and registered location. However, when a dealer files a combined return from multiple locations in a single county, using only one registration number, the minimum delinquent penalty shall be computed on the basis of a single return.

Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 125.0104(3)(g), 125.0108(2)(a), 212.03(2), 212.0305(3)(c), 212.031(3), 212.04(3), (4), 212.0506(4), (11), 212.055, 212.06(1)(a), 212.0606, 212.11, 212.12(1), (2), (3), (4), (5), 212.14(2), 212.15(1), 213.235, 213.755, 370.07(3), 373.41492, 376.70, 376.75, 403.718, 403.7185, 681.117 FS. History—Revised 10-7-68, 6-16-72, Amended 10-21-75, 6-9-76, 11-8-76, 2-21-77, 4-2-78, 10-18-78, 12-23-80, 8-26-81, 9-24-81, 11-23-83, 5-28-85, Formerly 12A-1.56, Amended 3-12-86, 1-2-89, 12-19-89, 12-7-92, 10-20-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 4-17-03, \_\_\_\_\_.

12A-1.071 Rentals, Leases, or License to Use Tangible Personal Property.

(1) No change.

(2)(a) Tangible personal property purchased exclusively for leasing purposes by a dealer registered with the Department at the time of purchase may be purchased tax-exempt; providing the lessor is registered with the Department as a dealer at the time of purchase and issues the vendor a valid resale certificate in lieu of tax. The purchasing dealer is required to issue a copy of the dealer's Annual Resale Certificate to the selling dealer at the time of purchase in lieu of paying tax, as provided in Rule 12A-1.039, F.A.C. Any purchases made prior to the time of registration as a dealer are subject to tax.

2. In the case of commercial motor vehicles having a gross weight of 10,000 pounds or more which are self propelled or towed and used on the public highways in commerce to transport persons or cargo, when the term of the lease or rental to the initial lessee is for a period of 12 months or more, the owner/lessor may pay the Florida tax on the acquisition of the motor vehicle. In such cases, the rental to the initial lessee and renewals thereof to the same lessee are not subject to the rental tax. The rental of the same commercial motor vehicle to subsequent lessees by the owner/lessor is taxable.

(b) No change.

(3) through (7) No change.

(8) Repair parts purchased for use in the maintenance of tangible personal property used exclusively for leasing purposes are exempt when purchased by the lessor. When purchased by the lessee, they are taxable. Charges by the lessor to a lessee for repairing property which is not a part of the lease contract are taxable. Charges to the lessee by a third party for repairing the leased property are taxable. (See Rule 12A-1.007 for repairs to leased motor vehicles.)

(9) through (47) No change.

Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(1), (4), (10)(g), (12), (14)(a), (15)(a), (16), (19), 212.04, 212.05(1)(c), (d), (f), (h), (i), 212.06(1)(a), (2)(e), (8), 212.08(7)(e), (f), (v), (y), 212.11(2), (3), 212.12(9), 212.18(2), 402.61 FS. History—Revised 10-7-68, 1-7-70, 6-16-72, Amended 12-11-74, 12-31-81, 7-20-82, Formerly 12A-1.71, Amended 1-2-89, 10-5-92, 11-16-93, 8-15-94, 10-17-94, 3-20-96, 8-1-02, 6-12-03, \_\_\_\_\_.

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) Copies of these forms, except those denoted by an asterisk (\*), are available, 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 4 5) calling the Forms Request Line during regular office hours at (800)352-3671 (in Florida only) or (850)488-6800; or 5 6) downloading selected forms from the Department's Internet site at the address shown inside the parentheses (www.myflorida.com /dor).~~ Persons with hearing or speech impairments may call the Department's TDD at (800)367-8331.

(b) No change.

Form Number	Title	Effective Date
(2)(a) DR-1	Application to Collect and/or Report Tax in Florida (R. <u>01/04 01/03</u> )	<u>04/03</u>
(b) DR-1CON	Application for Sales and Use Tax Consolidated Filing Number (R. 03/04)	
(3) No change.		
(4) DR-5	Application for Consumer's Certificate of Exemption with Instructions (R. <u>11/03 02/03</u> )	<u>04/03</u>
(5)(a) DR-7	Consolidated Sales and Use Tax Return (R. <u>01/04 01/03</u> )	<u>04/03</u>
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (R. <u>01/04 01/03</u> )	<u>04/03</u>
(6)(a) DR-15	Sales and Use Tax Return (R. <u>01/04 01/03</u> )	<u>04/03</u>
(b) DR-15CS	Sales and Use Tax Return (R. <u>01/04 01/03</u> )	<u>04/03</u>
(c) DR-15CSN	DR-15 Sales and Use Tax Returns Instructions for <u>2004 2003</u> (R. <u>01/04 01/03</u> )	<u>04/03</u>
(d) DR-15EZ	Sales and Use Tax Return (R. <u>01/04 01/02</u> )	<u>08/02</u>
(e) DR-15EZN	Instructions for <u>2004 2002</u> DR-15EZ Sales and Use Tax Returns (R. <u>01/04 01/02</u> )	<u>08/02</u>
(f) through (g) No change.		

(h) DR-15N Instructions for 2004 2003 DR-15 Sales and Use Tax Returns (R. 01/04 01/03) 04/03

(i) through (n) No change.

(7) through (21) No change.

(22) DR-300400 Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes (R. 06/99)

(23)(22) No change.

Specific Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (7), 212.11(5)(b), 212.12(1)(b)2., 212.17(6), 212.18(2)(3), 213.06(1), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2)(7) F.S. Law Implemented 92.525(1)(b)(3), 95.091, 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2)(3),(6),(16),(24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1)(8),(9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1),(4),(5), 212.12(1),(2),(9),(13), 212.13, 212.14(5), 212.17, 212.18(2)(3), 213.235, 213.29, 213.37, 219.07, 288.1258, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1)(3), 443.131, 443.1315, 443.1316, 443.171(2),(7) FS. History--New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03,\_\_\_\_\_.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE TITLE: Reporting and Remitting Fees RULE NO.: 12A-12.004

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-12.004, F.A.C. (Reporting and Remitting Fees), is to: (1) provide guidelines to taxpayers who operate two or more places of business in a single county on how to report the new tire fee and the lead-acid battery fee when the taxpayer has obtained a county control number for reporting sales and use tax; (2) provide guidelines to taxpayers who operate in two or more counties on how to report the new tire fee and the lead-acid battery fee when the taxpayer has obtained a consolidated reporting number for reporting sales and use tax; (3) provide that returns are required for each reporting period even when no fee is due for that reporting period; (4) consolidate guidelines for penalties and interest imposed on the fees levied on new tires and lead-acid batteries sold at retail, which are administered under Chapter 212, F.S., into Rule 12A-1.056, F.A.C.; and (5) remove provisions from Rule 12A-12.004, F.A.C., that would be redundant of subsection (4) of Rule 12A-1.056, F.A.C., as amended.

SUBJECT AREA TO BE ADDRESSED: The subject of this workshop is the proposed guidelines regarding the filing of returns, the remittance of the fees levied on new tires and lead-acid batteries sold at retail, and the consolidation of the guidelines for the imposition of penalties and interest into Rule 12A-1.056, F.A.C.

SPECIFIC AUTHORITY: 212.17(6), 212.18(2), 213.06(1), 403.718(3)(b), 403.7185(3)(b) FS.

LAW IMPLEMENTED: 212.12(2), 213.755, 403.718, 403.7185 FS.

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

TIME AND DATE: 9:00 a.m., June 7, 2004

PLACE: Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting: Larry Green, (850)922-4830. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, 1(800)955-8770 (Voice) and 1(800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT 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 PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

12A-12.004 Reporting and Remitting Fees.

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

(c) Any dealer who operates two or more places of business in a single county for which returns are required and who has obtained a county control reporting number from the Department for purposes of reporting sales and use tax must report the new tire fee and the lead-acid battery fee for all places of business located within a single county return using the county control reporting number.

(d) Any dealer who operates places of business in two or more counties for which returns are required and who has obtained a consolidated reporting number from the Department for purposes of reporting sales and use tax must report the new tire fee and the lead-acid battery fee for all places of business using the consolidated reporting number.

(e) For information on how to obtain a county control reporting number or a consolidated reporting number for purposes of sales and use tax, see subsection (1) of Rule 12A-1.056, F.A.C.

(f) Each dealer is required to file a return for each reporting period even when no fee is due for that reporting period.

(g)(e) No change.

(2) No change.

(3)(a) Interest on delinquent fees shall be at the following rate:

1. One percent per month (prorated daily using the daily factor of .000328767) for payments due prior to January 1, 2000.

~~2. For payments due on or after January 1, 2000, the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C. (prorated daily).~~

~~(b) Interest accrues based upon the amount of the fee no paid from the date the fee is due until the fee is paid.~~

~~(3)(4) Persons who are required to make a return or to pay fees imposed by Sections 403.718 and 403.7185, F.S., and administered under Chapter 212, F.S., and fail to do so will be subject to penalties, as provided in Section 212.12(2), F.S., and to the interest imposed on deficiencies established under Section 213.235, F.S., and Rule 12-3.0015, F.A.C. Guidelines are provided in subsection (4) of Rule 12A-1.056, F.A.C.~~

Specific Authority 212.17(6), 212.18(2), 213.06(1), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 212.12(2), 213.755, 403.718, 403.7185 FS. History—New 1-2-89, Amended 10-16-89, 12-16-91, 4-12-94, 3-21-95, 3-20-96, 4-2-00, 6-19-01, 4-17-03, \_\_\_\_\_.

## DEPARTMENT OF REVENUE

### Sales and Use Tax

RULE TITLE:

RULE NO.:

Reporting and Remitting the Surcharge

12A-14.002

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-14.002, F.A.C. (Reporting and Remitting the Surcharge), is to: (1) adopt, by reference, changes to the form used by the Department in the administration of the oyster surcharge; (2) remove provisions for which Rule 12A-1.056, F.A.C., applies in its entirety to the oyster surcharge; (3) provide technical changes on guidelines for obtaining forms from the Department; (4) remove guidelines regarding estimated tax and the collection allowance that are provided in Rule 12A-1.056, F.A.C.; (5) provide that the failure of any dealer to secure a return for reporting the surcharge does not relieve the dealer from the requirement to file a return or to remit surcharge due; (6) consolidate guidelines for penalties and interest imposed on the tax levied on the surcharge, which is administered under Chapter 212, F.S., into Rule 12A-1.056, F.A.C.; and (7) remove provisions from Rule 12A-14.002, F.A.C., that would be redundant of subsection (4) of Rule 12A-1.056, F.A.C., as amended.

SUBJECT AREA TO BE ADDRESSED: The subject of this workshop is the proposed guidelines regarding the filing of returns, the remittance of the tax levied on the oyster surcharge, and the consolidation of the guidelines for the imposition of penalties and interest into Rule 12A-1.056, F.A.C.

SPECIFIC AUTHORITY: 212.17(6), 212.18(2), 213.06(1), 370.07(3) FS.

LAW IMPLEMENTED: 212.12(2), 213.235(2), 213.755, 376.70(3) FS.

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

TIME AND DATE: 9:00 a.m., June 7, 2004

PLACE: Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting: Larry Green, (850)922-4830. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, 1(800)955-8770 (Voice) and 1(800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT 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 PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

#### 12A-14.002 Reporting and Remitting the Surcharge.

~~(1) Except as stated in this rule, the requirements of Rule 12A-1.056, F.A.C., are applicable to the reporting and remitting of the oyster surcharge.~~

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

(b) The surcharge shall be reported on Form DR-15-O, the Apalachicola Bay Oyster Surcharge Return (R. 09/03 Form DR-15-O) ~~dated December, 1994,~~ which is hereby incorporated by reference in this rule. Copies of this form are 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, ~~4 5)~~ calling the Forms Request Line during regular office hours at (800)352-3671 ~~(in Florida only)~~ or (850)488-6800; or, ~~5 6)~~ downloading selected forms from the Department's Internet site at the address shown inside the parentheses (www.myflorida.com/dor). Persons with hearing or speech impairments may call the Department's TDD at (800)367-8331.

~~(3) The estimated tax calculation requirement shall not apply to the surcharge.~~

~~(4) A dealer's collection allowance for filing a timely return is not allowed.~~

(2)(5) The failure of any dealer to secure a return for reporting the surcharge does not relieve the dealer from the requirement to file a return or to remit surcharge due to the

Department. The ~~As stated in subsection 12A-1.056(8), F.A.C., with reference to taxes, the~~ Department is not authorized to extend the time to make any return or to pay the surcharge.

(3) Persons who are required to make a return or to pay the surcharge imposed under Section 370.07(3), F.S., and administered under the provisions of Chapter 212, F.S., and fail to do so will be subject to penalties, as provided in Section 212.12(2), F.S., and to the interest imposed on deficiencies established under Section 213.235, F.S., and Rule 12-3.0015, F.A.C. Guidelines are provided in subsection (4) of Rule 12A-1.056, F.A.C.

~~(6)(a) Interest shall accrue on any delinquent return at the following rate:~~

~~1. One percent per month (prorated daily using the daily factor of .000328767) for payments due prior to January 1, 2000.~~

~~2. For payments due on or after January 1, 2000, the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C., (prorated daily).~~

~~(b) Interest accrues on the amount due from the date of delinquency until the date on which the surcharge is paid.~~

Specific Authority 212.17(6), 212.18(2), 213.06(1), 370.07(3) FS. Law Implemented 212.12(2), 213.235, 213.755, 370.07(3) FS. History—New 10-16-89, Amended 3-21-95, 3-20-96, 4-2-00, \_\_\_\_\_.

## DEPARTMENT OF REVENUE

### Sales and Use Tax

RULE TITLES:	RULE NOS.:
Imposition and Payment of the Surcharge	12A-16.002
Surcharge Returns and Filing Requirements	12A-16.006
Public Use Forms	12A-16.008

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-16.002, F.A.C. (Imposition and Payment of the Surcharge), is to: (1) reorganize for easier reading provisions regarding the requirement for dealers to collect and remit the rental car surcharge; (2) provide that any person engaged in the business of leasing or renting for hire passenger motor vehicles is required to collect the rental car surcharge when the lease or rental payments are to be paid under the terms of the lease or rental agreement; (3) provide guidelines for when a renewal or extension of a lease will constitute a new lease for purposes of the imposition of the rental car surcharge; (4) provide when the lease or rental of a for hire passenger motor vehicle is subject to the surcharge for vehicles leased or rented for less than 12 months and for those leased or rented for more than 12 months; and (5) provide technical changes.

The purpose of the proposed amendments to Rule 12A-16.006, F.A.C. (Surcharge Returns and Filing Requirements), is to: (1) implement the provisions of Section 18, Ch. 2003-254, L.O.F., which requires dealers to report the surcharge revenues attributed to the county where the rental agreement was entered into; (2) define the phrase "where the rental agreement was entered into"; (3) provide which forms the Department uses in

its administration of the rental car surcharge; (4) provide guidelines to dealers who have obtained a consolidated reporting number or a county control reporting number on how to file returns for purposes of the rental car surcharge; (5) provide that dealers registered as out-of-state dealers and dealers who report for locations in two or more counties are required to file a schedule to report the number of days, by county, that all for hire passenger motor vehicles were leased or rented during the month; (6) provide that a return is required to be filed when no tax is due, but the rental car surcharge schedule is not required to be filed; (7) consolidate guidelines for penalties and interest imposed on the rental car surcharge into Rule 12A-1.056, F.A.C.; and (8) remove provisions from Rule 12A-16.006, F.A.C., that would be redundant of subsection (4) of Rule 12A-1.056, F.A.C., as amended.

The purpose of the proposed amendments to Rule 12A-16.008, F.A.C. (Public Use Forms), is to adopt, by reference, new forms and changes to forms used by the Department in the administration of the rental car surcharge.

**SUBJECT AREA TO BE ADDRESSED:** The subject areas of this workshop are: (1) the proposed guidelines regarding the imposition and reporting of the rental car surcharge into Rule 12A-1.056, F.A.C.; (2) the consolidation of guidelines for penalties and interest on the rental car surcharge into Rule 12A-1.056, F.A.C.; and (3) the adoption, by reference, of new forms and changes to forms used by the Department in the administration of the rental car surcharge.

**SPECIFIC AUTHORITY:** 212.17(6), 212.18(2), 213.06(1) FS.  
**LAW IMPLEMENTED:** 212.05(1)(c), 212.06(1)(a), 212.0606, 212.07(2),(4),(8), 212.11, 212.12(2),(3),(4), 213.235, 213.755, 376.70, 403.717, 403.718, 403.7185 FS.

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

**TIME AND DATE:** 9:00 a.m., June 7, 2004

**PLACE:** Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida

**NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT:** Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting: Larry Green, (850)922-4830. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, 1(800)955-8770 (Voice) and 1(800)955-8771 (TDD).

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT 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 PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

**12A-16.002 Imposition and Payment of the Surcharge.**

(1)(a)~~1-~~ The lease or rental in Florida of a for hire passenger motor vehicle is subject to a surcharge of \$2.00 per day or any part of a day, or any part thereof, regardless of whether the vehicle is licensed in Florida. ~~For the purposes of this rule, one day is defined as 24 consecutive hours.~~

(b) Each person engaged in the business of leasing or renting for hire passenger motor vehicles is required to collect the rental car surcharge when the lease or rental payments are to be paid under the terms of the lease or rental agreement.

(2) For the purposes of this rule chapter, the following definitions will apply:

(a) The term "day" means 24 consecutive hours.

~~(b)2-~~ No change.

~~(3)(b)~~ The surcharge applies to each lease or rental of a for hire passenger motor vehicle, specified in the lease or rental agreement, on the first thirty (30) days the vehicle is continuously leased or rented to one lessee or renter.

~~(a)1-~~ If a for hire passenger motor vehicle is leased or rented to one lessee or renter under an agreement for thirty (30) continuous days or fewer, or for an unspecified continuous duration, the surcharge is due shall be collected and remitted on the lease or rental payments for due up to the first thirty (30) days of the lease or rental period. ~~If the lease or rental agreement is renewed at any time for an additional period, the renewal constitutes a new lease or rental and, therefore, the surcharge is due until thirty (30) continuous days is reached on the renewed lease or rental agreement.~~

~~2- If a for hire passenger motor vehicle is leased or rented to one lessee or renter under an agreement for a specific duration, in excess of thirty (30) continuous days, the surcharge shall be collected and remitted on lease or rental payments due for thirty (30) continuous days. If the lease or rental agreement is renewed for an additional period, the renewal constitutes a new lease or rental and, therefore, the surcharge is due until the thirty (30) continuous day maximum is reached on the renewed lease or rental agreement.~~

(b) When the terms of a lease or rental agreement authorize the lessee to extend the lease or rental beyond the initial lease term without executing an additional lease or agreement and without any action on the part of the lessor, the extension period will not be considered a new lease or rental.

(c) When the terms of a lease or rental agreement require the lessee to execute an additional lease or agreement or require any action on the part of the lessor, the additional days during the extension period will be considered a new lease or rental.

(4)(a) Motor Vehicle Leased or Rented for Less Than 12 Months.

1. When a for hire passenger motor vehicle is leased or rented in Florida, the lease or rental is subject to the rental car surcharge, even though the vehicle may be driven to another state or the lease or rental payment may be made outside Florida.

2. When a for hire passenger motor vehicle is leased or rented outside Florida, the lease or rental is not subject to the rental car surcharge, even though the vehicle may be driven into Florida or the lease or rental payment may be made in Florida.

(b) Motor Vehicle Leased or Rented for 12 Months or Longer.

1. When a for hire passenger motor vehicle is leased or rented in Florida for a term of 12 months or longer, the rental car surcharge is due.

2. When a for hire passenger motor vehicle is leased or rented outside Florida for a term of 12 months or longer and the vehicle is registered, licensed, or titled in Florida, it is presumed subject to the rental car surcharge. This presumption may be rebutted only by documentary evidence that the vehicle was used outside Florida continuously for the first thirty (30) days before being brought into Florida.

(5)(2)(a) A person engaged in the business of leasing or renting for hire passenger motor vehicles shall not advertise or hold out to the public in any manner, directly or indirectly, that the dealer he will absorb all or any part of the rental car surcharge, or that he will relieve the lessee or renter of the payment of all or any part of the surcharge, or that, when added to the lease or rental price, the surcharge or any part thereof will be refunded either directly or indirectly by any method whatsoever.

(b) The amount of the rental car surcharge is required to shall be separately stated on any charge ticket, invoice, or other tangible evidence of lease or rental, and will shall be a debt from the lessee or renter to the dealer until paid.

(c) The rental car surcharge is subject to sales and use tax.

(3)(a) Each person engaged in the business of leasing or renting for hire passenger motor vehicles is required to collect and remit the surcharge.

(b) The surcharge is due and payable when the lease or rental payments are to be made by the lessee or renter as they accrue under the terms of the lease or rental agreement.

(c) When the term of the lease or rental agreement is for less than twelve (12) months:

1. If the lease or rental of a for hire passenger motor vehicle, leased or rented in another state and driven into Florida, is paid in Florida, the surcharge applies. If a credit card is used in lieu of cash payments, the Florida dealer honoring the credit card is liable for the collection and remittance of the surcharge.

2. If the lease or rental of a for hire passenger motor vehicle leased in Florida and driven to another state is paid in the other state, the lease or rental is not subject to the surcharge. If a motor vehicle is leased or rented in Florida and the lease or rental is paid in Florida, the surcharge applies even though the motor vehicle is removed from Florida while the lessee or renter has the vehicle.

(d)1. When the term of a lease or rental is for twelve (12) months or more and the vehicle is leased or rented in Florida, the surcharge is due and payable when the vehicle is registered, licensed, or titled in this state, regardless of where the vehicle is to be used.

2. When the term of a lease or rental is for twelve (12) months or more and the vehicle is leased or rented from a person outside this state, it is presumed subject to the surcharge if it is registered, licensed, or titled in this state. This presumption may be rebutted only by documentary evidence that the vehicle was used outside this state continuously for thirty (30) days or more before it was brought into this state.

(6)(4) Any person who has leased or rented a for hire passenger motor vehicle and cannot prove that the rental car surcharge has been paid to the his lessor or other person will shall be directly liable to the state for any surcharge, interest, or penalty due on such transaction.

Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(c), 212.06(1)(a), 212.0606, 212.06(1)(a), 212.07(2), (4), (8)(9) FS. History—New 11-14-89, Amended 7-7-91, 5-19-93, 3-20-96, \_\_\_\_\_.

12A-16.006 Surcharge Returns and Filing Requirements.

(1)(a) Any dealer who collects the rental car surcharge is required to report to the Department all surcharge revenues that are attributed to the county where the rental agreement was entered into. For purposes of this rule, "where the rental agreement was entered into" means the county where the lessee picks up the for hire passenger motor vehicle. For example, a motor vehicle is picked up in Florida County A and dropped off in Florida County B. The surcharge revenues are attributed to Florida County A.

(b)(a) Except as provided in Rule Chapter 12-24, F.A.C., the surcharge for each month shall be due to the Department on the first day of the month following the date the lease or rental payments are to be made by the lessee or renter, under the terms of the lease or rental agreement. The payment and return must be delivered to the Department or be postmarked on or before the 20th day of the month following the date the lease or rental payments are to be made by the lessee or renter, under the terms of the lease or rental agreement, to avoid penalty and interest 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 this purpose, a legal holiday means a holiday which is observed by federal or state agencies as a legal holiday as this term is defined in Chapter

683, F.S., and Section 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to Section 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)(b)~~ The rental car surcharge is required to be reported shall be remitted to the Department of Revenue on a Solid Waste and Surcharge Return (Form DR-15SW), ~~incorporated by reference in Rule 12A-16.008, F.A.C.~~ A Rental Car Surcharge Schedule (Form DR-15SWS) is used to report the number of days that all for hire passenger motor vehicles were leased or rented during the month by county. Forms DR-15SW and DR-15SWS are incorporated by reference in Rule 12A-16.008, F.A.C.

(d) Any dealer who operates places of business in two or more counties for which returns are required and who has obtained a consolidated reporting number from the Department for purposes of reporting sales and use tax must report the rental car surcharge for all places of business using the consolidated reporting number. The dealer is required to file a consolidated Solid Waste and Surcharge Return (Form DR-15SW) with a Rental Car Surcharge Schedule (Form DR-15SWS) to report the number of days that all for hire passenger motor vehicles were leased or rented during the month for each county.

(e) Any dealer who operates two or more places of business in a single county for which returns are required and who has obtained a county control reporting number from the Department for purposes of reporting sales and use tax must report the rental car surcharge for all places of business located within a single county using the county control reporting number. Such dealers are reporting the rental car surcharge attributed to that county and are not required to file a Rental Car Surcharge Schedule (Form DR-15SWS).

(f) Out-of-state dealers who have no physical place of business located within Florida that are required to report the rental car surcharge must file a Solid Waste and Surcharge Return (Form DR-15SW) with a Rental Car Surcharge Schedule (Form DR-15SWS) to report the number of days that all for hire passenger motor vehicles were leased or rented during the month for each county. The Rental Car Surcharge Schedule must be included with the return even when the dealer reports the number of days that all for hire passenger motor vehicles were leased or rented during the month for a single county.

(g) For information on how to obtain a county control reporting number or a consolidated reporting number for purposes of sales and use tax, see subsection (1) of Rule 12A-1.056, F.A.C.

(h) Each dealer is required to file a return each month, even when no rental car surcharge is due for that month. However, a dealer is not required to file a Rental Car Surcharge Schedule (Form DR-15SWS) when no rental car surcharge is due for that month.

~~(i)(e)~~ Electronic filing of payments and returns for reporting the rental car surcharge must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C., when:

1. Payment of the rental car surcharge is required to be made by electronic means;
2. Any return for reporting the rental car surcharge is required to be submitted by electronic means; or
3. No fees are due with a return for reporting the rental car surcharge.

~~(2)(a) Any dealer who operates two (2) or more places of business for which Solid Waste and Surcharge Returns (Form DR-15SW) are required to be filed and maintains records for such places of business in a central office or place shall have the privilege on each reporting date of filing a consolidated return for all such places of business in lieu of separate returns for each such place of business.~~

~~(b) A dealer electing to file a consolidated Solid Waste and Surcharge Return (Form DR-15SW) shall make an election request in writing, setting out the trade name of the business, mailing address of the business, location address of the business, the Florida sales and use tax certificate of registration number of each business location, and the effective date of the election to file a consolidated return.~~

~~(c) The request must be addressed to the Department of Revenue, Return Reconciliation, Building F-3, 5050 W. Tennessee Street, Tallahassee, Florida 32399-0100. All requests must be received by the Department before the surcharge return for which election is made becomes delinquent.~~

~~(3)(a) Interest shall accrue on any delinquent surcharge at the following rate:~~

~~1. One percent per month (prorated daily using the daily factor of .000328767) for payments due prior to January 1, 2000.~~

~~2. For payments due on or after January 1, 2000, the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C. (prorated daily).~~

~~(b) Interest accrues on the amount due from the date of delinquency until the surcharge is paid.~~

~~(2)(4) Persons who are required to make a return or to pay the rental car surcharge fees imposed by Section 212.0606, F.S., and fail to do so will be subject to penalties, as provided in Section 212.12(2), F.S., and to the interest imposed on deficiencies established under Section 213.235, F.S., and Rule 12-3.0015, F.A.C. Guidelines are provided in subsection (4) of Rule 12A-1.056, F.A.C.~~

(5) ~~In computing the minimum delinquent penalty on a consolidated surcharge return, the \$10 minimum delinquent penalty applies to each reporting location. However, when a person required to remit the surcharge files a combined return for multiple locations in a single county, using only one registration number, the minimum delinquent penalty shall be computed on the basis of a single return.~~

Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.11, 212.12(2),(3),(4), 213.235, 213.755 FS. History—New 11-14-89, Amended 7-7-91, 8-10-92, 5-19-93, 3-20-95, 3-20-96, 4-2-00, 4-17-03, \_\_\_\_\_.

#### 12A-16.008 Public Use Forms.

(1)(a) ~~The In addition to the forms prescribed in Chapter 12A-1, F.A.C., the following public use forms and instructions are employed by the Department of Revenue in its dealings with the public in administering the rental car surcharge.~~

(b) Copies of these forms are 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, 3~~ 4) visiting any local Department of Revenue Service Center to personally obtain a copy; or, ~~4~~ 5) calling the Forms Request Line during regular office hours at (800)352-3671 ~~(in Florida only)~~ or (850)488-6800; or, ~~5~~ 6) downloading selected forms from the Department's Internet site at the address shown inside the parentheses (www.myflorida.com/dor). Persons with hearing or speech impairments may call the Department's TDD at (800)367-8331.

<u>Form Number</u>	<u>Title</u>	<u>Effective Date</u>
<b>FORM NUMBER</b>	<b>TITLE</b>	<b>EFFECTIVE DATE</b>
(2) DR-15SW	Solid Waste and Surcharge Return ( <u>R. 04/03</u> <del>04/02</del> )	<u>04/03</u>
(3) DR-15SWN	Instructions for Completing the DR-15SW Solid Waste and Surcharge Return ( <u>R. 09/03</u> <del>07/04</del> )	<u>01/02</u>
(4) DR-15SWS	Rental Car Surcharge Schedule ( <u>N. 01/04</u> )	<u>_____</u>

Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.12(2), 213.235, 376.70, 403.717, 403.718, 403.7185 FS. History—New 11-14-89, Amended 7-7-91, 8-10-92, 3-21-95, 6-19-01, 4-17-03, \_\_\_\_\_.

#### DEPARTMENT OF REVENUE

##### Sales and Use Tax

RULE TITLE:

Public Use Forms

RULE NO.:

12A-17.005

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-17.005, F.A.C. (Public Use Forms), is to: (1) adopt, by reference, changes to forms used by the Department in the administration of the registration of secondhand dealers and secondary metals recyclers; and (2) provide technical changes on guidelines for obtaining forms from the Department.

SUBJECT AREA TO BE ADDRESSED: The subject of this workshop is the adoption of changes to forms used by the Department in the administration of the registration of secondhand dealers and secondary metals recyclers.

SPECIFIC AUTHORITY: 212.17(6), 212.18(2), 213.06(1), 538.11 FS.

LAW IMPLEMENTED: 212.17(6), 212.18(2), 213.06(1), 538.09, 538.11, 538.25 FS.

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

TIME AND DATE: 9:00 a.m., June 7, 2004

PLACE: Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting: Larry Green, (850)922-4830. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, 1(800)955-8770 (Voice) and 1(800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT 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 PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

#### 12A-17.005 Public Use Forms.

The following public-use forms and instructions are employed by the Department in its dealings with the public in administering Ch. 538, F.S., and are incorporated by reference in this rule. Copies of these forms are available, 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 ~~4~~ 5) calling the Forms Request Line during regular office hours at (800)352-3671 ~~(in Florida only)~~ or (850)488-6800; or ~~5~~ 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.

Form Number	Title	Effective Date
(1) DR-1S	Application for Secondhand Dealer or Secondary Metals Recycler Registration (R. <u>08/03</u> <del>06/02</del> )	____ <u>08/02</u>
(2)	No change.	

Specific Authority 212.17(6), 212.18(2), 213.06(1), 538.11 FS. Law Implemented 212.17(6), 212.18(2), 213.06(1), 538.09, 538.11, 538.25 FS. History—New 3-15-90, Amended 11-14-91, 4-18-93, 10-17-94, 8-1-02, \_\_\_\_\_.

## DEPARTMENT OF REVENUE

### Miscellaneous Tax

RULE TITLE: \_\_\_\_\_ RULE NO.: \_\_\_\_\_  
Miami-Dade County Lake Belt Mitigation Fee 12B-7.030  
PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-7.030, F.A.C. (Miami-Dade County Lake Belt Mitigation Fee), is to: (1) consolidate guidelines for penalties and interest imposed on the mitigation fee, which is administered under Chapter 212, F.S., into Rule 12A-1.056, F.A.C.; and (2) remove provisions from Rule 12B-7.030, F.A.C., which would be redundant of subsection (4) of Rule 12A-1.056, F.A.C., as amended.

SUBJECT AREA TO BE ADDRESSED: The subject of this workshop is the consolidation of guidelines for penalties and interest on the mitigation fee into Rule 12A-1.056, F.A.C.

SPECIFIC AUTHORITY: 211.33(6), 213.06(1), 373.41492(4)(b) FS.

LAW IMPLEMENTED: 92.525(1)(b),(2),(3),(4), 211.30, 211.31, 211.3103, 211.3106, 211.33, 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS.

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

TIME AND DATE: 9:00 a.m., June 7, 2004

PLACE: Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting: Larry Green, (850)922-4830. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, 1(800)955-8770 (Voice) and 1(800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT 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 PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

12B-7.030 Miami-Dade County Lake Belt Mitigation Fee.  
(1) through (3) No change.

~~(4) When any person fails to remit the mitigation fee, or any portion thereof, on or before the day the fee is required to be paid, interest will be added to the amount of unpaid fee at the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C. (prorated daily). Interest accrues on the amount of fee due from the date of delinquency until the date on which the tax is paid.~~

~~(4)(5) Persons who are required to make a return or to pay the mitigation fee imposed under Section 373.41492, F.S., and administered under the provisions of Chapter 212, F.S., and fail to do so will be subject to penalties, as provided in Section 212.12(2), F.S., and to the interest imposed on deficiencies established under Section 213.235, F.S., and Rule 12-3.0015, F.A.C. Guidelines are provided in subsection (4) of Rule 12A-1.056, F.A.C.~~

Specific Authority 211.33(6), 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b),(2),(3),(4), 211.30, 211.31, 211.3103, 211.3106, 211.33, 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS. History—New 10-1-03, Amended \_\_\_\_\_.

## DEPARTMENT OF REVENUE

### Miscellaneous Tax

RULE TITLE: \_\_\_\_\_ RULE NO.: \_\_\_\_\_  
Returns and Filing Requirements 12B-11.006

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-11.006, F.A.C. (Returns and Filing Requirements), is to: (1) consolidate guidelines for penalties and interest imposed on the tax levied on the gross receipts of dry-cleaning facilities, which is administered under Chapter 212, F.S., into Rule 12A-1.056, F.A.C.; and (2) remove provisions from Rule 12B-11.006, F.A.C., that would be redundant of subsection (4) of Rule 12A-1.056, F.A.C., as amended.

SUBJECT AREA TO BE ADDRESSED: The subject of this workshop is the consolidation of guidelines for penalties and interest on the tax levied on the gross receipts of dry-cleaning facilities into Rule 12A-1.056, F.A.C.

SPECIFIC AUTHORITY: 212.17(6), 212.18(2), 213.06(1), 376.70(6)(b) FS.

LAW IMPLEMENTED: 212.12(2), 213.235(2), 213.755, 376.70 FS.

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

TIME AND DATE: 9:00 a.m., June 7, 2004

PLACE: Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical

Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting: Larry Green, (850)922-4830. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, 1(800)955-8770 (Voice) and 1(800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT 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 PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

12B-11.006 Returns and Filing Requirements.

(1) through (3) No change.

(4) Persons who are required to make a return or to pay tax on gross receipts on dry-cleaning imposed under Section 376.70, F.S., and administered under the provisions of Chapter 212, F.S., and fail to do so will be subject to penalties, as provided in Section 212.12(2), F.S., and to the interest imposed on deficiencies established under Section 213.235, F.S., and Rule 12-3.0115, F.A.C. Guidelines are provided in subsection (4) of Rule 12A-1.056, F.A.C.

Specific Authority 212.17(6), 212.18(2), 213.06(1), 376.70(6)(b) FS. Law Implemented 212.12(2), 213.235(2), 213.755, 376.70 FS. History--New 2-19-95, Amended 6-19-96, 4-17-03.

## DEPARTMENT OF REVENUE

### Miscellaneous Tax

RULE TITLE:

RULE NO.:

Returns and Filing Requirements

12B-12.006

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-12.006, F.A.C. (Returns and Filing Requirements), is to: (1) consolidate guidelines for penalties and interest imposed on the tax levied on perchloroethylene, which is administered under Chapter 212, F.S., into Rule 12A-1.056, F.A.C.; and (2) remove provisions from Rule 12B-12.006, F.A.C., that would be redundant of subsection (4) of Rule 12A-1.056, F.A.C., as amended.

SUBJECT AREA TO BE ADDRESSED: The subject of this workshop is the consolidation of guidelines for penalties and interest on the tax levied on perchloroethylene into Rule 12A-1.056, F.A.C.

SPECIFIC AUTHORITY: 212.17(6), 212.18(2), 213.06(1), 376.75(9)(b) FS.

LAW IMPLEMENTED: 212.11(1)(b),(d), 212.12(2)(a),(3),(4), 213.235, 213.755, 376.75 FS.

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

TIME AND DATE: 9:00 a.m., June 7, 2004

PLACE: Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before Technical Assistance and Dispute Resolution is asked to advise the Department at least 48 hours before such proceeding by contacting: Larry Green, (850)922-4830. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, 1(800)955-8770 (Voice) and 1(800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT 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 PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

12B-12.006 Returns and Filing Requirements.

(1) through (2) No change.

(3) Persons who are required to make a return or to pay tax on perc imposed under Section 376.75, F.S., and administered under the provisions of Chapter 212, F.S., and fail to do so will be subject to penalties, as provided in Section 212.12(2), F.S., and to the interest imposed on deficiencies established under Section 213.235, F.S., and Rule 12-3.0015, F.A.C. Guidelines are provided in subsection (4) of Rule 12A-1.056, F.A.C.

~~(3)(a) When any person fails to remit the tax, or any portion thereof, on or before the day when such tax is required to be paid, interest will be added to the amount of unpaid tax at the following rate:~~

~~1. One percent per month (prorated daily using the daily factor of .000328767) for payments due prior to January 1, 2000.~~

~~2. For payments due on or after January 1, 2000, the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C. (prorated daily).~~

~~(b) Interest accrues on the amount due from the date of delinquency until the date on which the tax is paid.~~

~~(c) The decimal equivalent of the daily interest rate established pursuant to paragraph (a) above will be applied to any delinquent period that is less than one month.~~

Specific Authority 212.17(6), 212.18(2), 213.06(1), 376.75(9)(b) FS. Law Implemented 212.11(1)(b),(d), 212.12(2)(a),(3),(4), 213.235, 213.755, 376.75 FS. History--New 2-19-95, Amended 3-18-96, 4-2-00, 4-17-03.

## BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

Pursuant to Chapter 2003-145, Laws of Florida, all notices for the Board of Trustees of the Internal Improvement Trust Fund are published on the Internet at the Department of Environmental Protection's home page at <http://www.dep.state.fl.us/> under the link or button titled "Official Notices."

# **PUBLIC SERVICE COMMISSION**

DOCKET NO: 040436-TP

RULE TITLE:

RULE NO.:

Regulatory Assessment Fees; Certificated  
or Registered Telecommunications  
Companies

25-4.0161

PURPOSE AND EFFECT: The purpose of the rule amendment is to increase the amount of regulatory assessment fees paid by certificated or registered telecommunications companies from .0015 to .0023 of their gross operating revenues derived from intrastate business in order to cover the actual cost of regulating the companies.

SUBJECT AREA TO BE ADDRESSED: Telecommunications companies' regulatory assessment fees.

SPECIFIC AUTHORITY: 350.127(2) FS.

LAW IMPLEMENTED: 350.113, 364.336 FS.

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

TIME AND DATE: 9:30 a.m., June 8, 2004

PLACE: Betty Easley Conference Center, Room 180, 4075 Esplanade Way, Tallahassee, Florida

The workshop request must be submitted in writing to: Commission's Division of the Commission Clerk and Administrative Services, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850, and should be submitted for receipt by the Commission no later than June 4, 2004.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Dale Mailhot, Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0862, (850)413-6418

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

## **WATER MANAGEMENT DISTRICTS**

### **Southwest Florida Water Management District**

RULE CHAPTER TITLE:

RULE CHAPTER NO.:

Works of the District

40D-6

PURPOSE AND EFFECT: The purpose of this rule development workshop is to discuss the proposed amendment of Chapter 40D-6, F.A.C. The proposed amendment will address consistency of Chapter 40D-6, F.A.C., with the

original intent of the rules and the District's expanded regulatory authority under Part IV of Chapter 373, Florida Statutes.

SUBJECT AREA TO BE ADDRESSED: The District's rules regarding projects affecting Works of the District.

SPECIFIC AUTHORITY: 373.044, 373.113, 373.149, 373.171 FS.

LAW IMPLEMENTED: 373.084, 373.085, 373.086, 373.087, 373.103, 373.109, 373.429, 403.813 FS.

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

TIME AND DATE: 5:30 p.m. – 7:00 p.m., June 1, 2004

PLACE: Governing Board Room, District's Tampa Office, 7601 Highway 301, North, Tampa, FL 33637-6759

TIME AND DATE: 5:30 p.m. – 7:00 p.m., June 3, 2004

PLACE: Governing Board Room, District's Brooksville Office, 2379 Broad Street, Brooksville, FL 34604-6899

TIME AND DATE: 5:30 p.m. – 7:00 p.m., June 8, 2004

PLACE: Governing Board Room, District's Bartow Office, 170 Century Blvd., Bartow, FL 33830-7700

WHAT: Public workshop to discuss Works of the District rules.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Karen E. West, Deputy General Counsel, Southwest Florida Water Management District, 2379 Broad Street, Brooksville, FL 34604-6899, (352)796-7211, Extension 4651

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

## **WATER MANAGEMENT DISTRICTS**

### **Southwest Florida Water Management District**

RULE CHAPTER TITLE:

RULE CHAPTER NO.:

Land Acquisition

40D-9

PURPOSE AND EFFECT: The purpose and effect is to implement the District's policies for public use of District owned lands.

SUBJECT AREA TO BE ADDRESSED: Recreational land use rules.

SPECIFIC AUTHORITY: 279.101, 373.016, 373.044, 373.056, 373.069, 373.0693, 373.073, 373.079, 373.083, 373.103, 373.113, 373.139, 373.1391, 373.149, 373.171 FS.

LAW IMPLEMENTED: 259.101, 373.016, 373.056, 373.083, 373.088, 373.089, 373.093, 373.096, 373.099, 373.103, 373.129, 373.139, 373.1391, 373.1395, 373.140, 373.149, 373.1401, 373.199, 373.59, 373.591, 373.609, 373.613 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 District does not discriminate on the basis of disability. Anyone requiring reasonable accommodation should contact: Dianne Lee, (352)796-7211, Ext. 4658, TDD 1(800)231-6103. THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Karen E. West, Deputy General Counsel, 2379 Broad Street, Brooksville, FL 34604-6899, (352)796-7211, Extension 4651. THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

#### **AGENCY FOR HEALTH CARE ADMINISTRATION**

##### **Medicaid**

RULE TITLE: Payment Methodology for Nursing Home Services  
RULE NO.: 59G-6.010

PURPOSE AND EFFECT: The purpose of the proposed amendment is to incorporate changes to the Florida Title XIX Long-Term Care Reimbursement Plan payment methodology, effective July 1, 2004.

The Agency is amending the Long-Term Care Reimbursement Plan to provide for a modification to the calculation of the Florida Nursing Home Cost Inflation Index.

SUBJECT AREA TO BE ADDRESSED: The Florida Nursing Home Cost Inflation Index.

SPECIFIC AUTHORITY: 409.919 FS.

LAW IMPLEMENTED: 409.908 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:

DATE AND TIME: 10:00 a.m., June 9, 2004

PLACE: 2727 Mahan Drive, Conference Room C, Building 3, Tallahassee, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Robert Butler, Medicaid Cost Reimbursement, Agency for Health Care Administration, 2727 Mahan Drive, Building 3, Tallahassee, Florida 32308, (850)414-2756

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE FROM THE CONTACT PERSON LISTED ABOVE.

#### **AGENCY FOR HEALTH CARE ADMINISTRATION**

##### **Medicaid**

RULE TITLE: Home and Community Based Services Waiver  
RULE NO.: 59G-8.200

PURPOSE AND EFFECT: The purpose of this rule amendment is to incorporate provider rate information into Appendix A of the Florida Medicaid Developmental Disabilities Waiver Services Coverage and Limitations

Handbook. The effect will be to incorporate provider rate information into Appendix A of the Florida Medicaid Developmental Disabilities Waiver Services Coverage and Limitations Handbook.

SUBJECT AREA TO BE ADDRESSED: Home and Community Based Services Waiver.

SPECIFIC AUTHORITY: 409.919 FS.

LAW IMPLEMENTED: 409.906, 409.908 FS.

IF REQUESTED IN WRITING WITHIN 14 DAYS AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE TIME, DATE AND PLACE SHOWN BELOW.

TIME AND DATE: 2:00 p.m. – 3:00 p.m., Tuesday, June 8, 2004

PLACE: Conference Room “A”, 2727 Mahan Drive, Building 3, Tallahassee, Florida 32308

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: Karen Henderson, Medicaid Services, 2727 Mahan Drive, Building 3, Mail Stop 20, Tallahassee, Florida 32308-5407, (850)414-9756

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE ON-LINE AT <http://www.dcf.state.fl.us/ddp>.

#### **DEPARTMENT OF ENVIRONMENTAL PROTECTION**

Pursuant to Chapter 2003-145, Laws of Florida, all notices for the Department of Environmental Protection are published on the Internet at the Department of Environmental Protection’s home page at <http://www.dep.state.fl.us/> under the link or button titled “Official Notices.”

#### **DEPARTMENT OF HEALTH**

##### **Board of Psychology**

RULE TITLE: Obligations of Continuing Psychological  
RULE NO.: 64B19-13.005

Education Providers  
PURPOSE AND EFFECT: The Board proposes the development of rule amendments to address the obligations of continuing education providers.

SUBJECT AREA TO BE ADDRESSED: Obligations of continuing education providers.

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

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

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE 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 Psychology/MQA, 4052 Bald Cypress Way, Bin #C05, Tallahassee, Florida 32399-3255

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

#### DEPARTMENT OF FINANCIAL SERVICES

##### Office of Insurance Regulation

RULE TITLE: RULE NO.:

Annual and Quarterly Reporting Requirements 69O-137.001

PURPOSE AND EFFECT: To adopt 2004 NAIC manuals.

SUBJECT AREA TO BE ADDRESSED: Adoption of NAIC manuals

SPECIFIC AUTHORITY: 624.307, 624.308(1) FS.

LAW IMPLEMENTED: 624.307(1), 624.424(1) FS.

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

TIME AND DATE: 10:00 a.m., June 8, 2004

PLACE: Room 139, Larson Building, 200 East Gaines Street, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this program, please advise the Department at least 5 calendar days before the program by contacting the person listed below.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Kerry Krantz, Bureau of Life and Health Insurer Solvency, Office of Insurance Regulation, e-mail: [krantzk@dfs.state.fl.us](mailto:krantzk@dfs.state.fl.us)

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

#### DEPARTMENT OF FINANCIAL SERVICES

##### Office of Insurance Regulation

RULE TITLE: RULE NO.:

NAIC Financial Examiners

Handbook Adopted 69O-138.001

PURPOSE AND EFFECT: To adopt 2004 NAIC manuals.

SUBJECT AREA TO BE ADDRESSED: Adoption of NAIC manuals

SPECIFIC AUTHORITY: 624.308(1) FS.

LAW IMPLEMENTED: 624.307(1), 624.316(1)(c) FS.

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

TIME AND DATE: 10:00 a.m., June 8, 2004

PLACE: Room 139, Larson Building, 200 East Gaines Street, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this program, please advise the Department at least 5 calendar days before the program by contacting the person listed below.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Kerry Krantz, Bureau of Life and Health Insurer Solvency, Office of Insurance Regulation, e-mail: [krantzk@dfs.state.fl.us](mailto:krantzk@dfs.state.fl.us)

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

#### DEPARTMENT OF FINANCIAL SERVICES

##### Office of Insurance Regulation

RULE TITLE: RULE NO.:

General Reporting Requirements

69O-171.002

PURPOSE AND EFFECT: To eliminate obsolete provisions and provide for the electronic filing of insurer reporting experience.

SUBJECT AREA TO BE ADDRESSED: Filing of required information.

SPECIFIC AUTHORITY: 624.308(1) FS.

LAW IMPLEMENTED: 624.307(1), 627.915(5),(6), 627.918(1) FS.

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

TIME AND DATE: 9:00 a.m., June 9, 2004

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this program, please advise the Department at least 5 calendar days before the program by contacting the person listed below.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Michael Milnes, Bureau of Property and Casualty Forms and Rates, Office of Insurance Regulation, e-mail: [milnesm@dfs.state.fl.us](mailto:milnesm@dfs.state.fl.us)

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

**DEPARTMENT OF FINANCIAL SERVICES**

**Office of Insurance Regulation**

RULE CHAPTER TITLE:	RULE CHAPTER NO.:
Insurance Administrators	69O-197
RULE TITLES:	RULE NOS.:
Definitions	69O-197.001
Exemption form TPA Licensure	69O-197.002
Application Submission Requirements for TPA	69O-197.003
Applicants Administering a Plan Without a Certificate of Authority	69O-197.004
Investigative Background Report Requirements	69O-197.005
Annual Report	69O-197.006
Fidelity Bond Requirements	69O-197.007
Administrative Fees	69O-197.008
Service Company or Service Agent Certificate of Authority	69O-197.009
Forms	69O-197.015

PURPOSE AND EFFECT: To adopt procedures and forms applicable to the activities of Third Party Administrators (Insurance Administrators).

SUBJECT AREA TO BE ADDRESSED: Regulation of Third Party Administrators.

SPECIFIC AUTHORITY: 624.308(1), 626.88(1), 626.8805(4), 626.895 FS.

LAW IMPLEMENTED: 624.307(1), 626.88(1),(2), 626.8805, 626.8805(2), 626.8809, 626.882, 626.884, 626.885, 626.89, 626.891, 626.9541(1)(o)2. FS.

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

TIME AND DATE: 9:00 a.m., June 9, 2004

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this program, please advise the Department at least 5 calendar days before the program by contacting the person listed below.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Amy Groszos, Bureau of Specialty Insurers, Office of Insurance Regulation, e-mail: groszosa@dfs.state.fl.us

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

**Section II  
Proposed Rules**

**BOARD OF TRUSTEES OF THE INTERNAL  
IMPROVEMENT TRUST FUND**

Pursuant to Chapter 2003-145, Laws of Florida, all notices for the Board of Trustees of the Internal Improvement Trust Fund are published on the Internet at the Department of Environmental Protection's home page at <http://www.dep.state.fl.us/> under the link or button titled "Official Notices."

**WATER MANAGEMENT DISTRICTS**

**Southwest Florida Water Management District**

RULE CHAPTER TITLE:	RULE CHAPTER NO.:
Procedural	40D-1

RULE TITLE:	RULE NO.:
Delegation of Authority	40D-1.1002

PURPOSE AND EFFECT: The purpose and effect of this rulemaking is to streamline the variance and waiver process to allow the Executive Director or other Executive staff to take final action on requests for a variance or waiver under Chapter 40D-22, F.A.C., Year-Round Water Conservation Measures.

SUMMARY: This proposed rulemaking adds language to Rule 40D-1.1002, F.A.C., delegating authority to take final action on petitions for variances and waivers pursuant to Rule 40D-22.303, F.A.C., to the Executive Director, the Assistant Executive Director, the Deputy Executive Director for Resource Regulation and the Director of Records and Data. Currently, all requests for a variance or waiver pursuant to Rule 40D-22.303, F.A.C., are first acted upon by the Executive Director and then go to the Board for final action. This rulemaking will delegate the Governing Board's authority to certain Executive staff.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: A Statement of Estimated Regulatory Cost is not being prepared based on the District's determination that the proposed revisions to Rule 40D-1.1002, F.A.C., will not result in a substantial increase in the costs to affected parties and there will not be significant adverse effects on competition, employment, investment or productivity.

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

SPECIFIC AUTHORITY: 373.044, 373.103, 373.113, 373.118, 373.219, 373.309 FS.

LAW IMPLEMENTED: 253.002, 373.083(5), 373.103, 373.149, 373.219, 373.223, 373.224, 373.226, 373.308, 373.309, 373.427 FS.

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