

Section III

Notices of Changes, Corrections and Withdrawals

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: RULE TITLE:
12C-1.044 Adjustments to Income
NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to this proposed rule, as published in the May 14, 2004, issue of the Florida Administrative Weekly (Vol. 30, No. 20, pp. 1978-1980). These changes are in accordance with subparagraph 120.54(3)(d)1., F.S.

Subsection (1) of Rule 12C-1.044, F.A.C., has been changed so that, when adopted, the rule will read:

(1) The Executive Director or the Executive Director's designee is authorized to make adjustments to clearly reflect income in order to arrive at a proper and accurate tax. The Executive Director or the Executive Director's designee is authorized to exercise such discretion when any agreement, understanding, arrangement, or device, whether by inadvertence or design, improperly or inaccurately reflects Florida income. Adjustments are authorized to be made, but are not limited to, any item or items of income, loss, deduction, apportionment factor, or exclusion and can be made to all or part of any such item or items to the extent required to properly and accurately reflect income. Utilization of this authority by the Executive Director or the Executive Director's designee shall not be limited to circumstances where the improper or inaccurate reflection of income results from efforts to reduce, avoid, or escape tax.

Subsection (4) and the "Law Implemented" statement of Rule 12C-1.044 has been changed so that, when adopted, the rule will read:

(4) A taxpayer shall be required to submit information under oath or affirmation and shall permit examination of books and records as necessary to allow the Executive Director or the Executive Director's designee to determine whether and to what extent an adjustment is appropriate.

Law Implemented 95.525, 213.35, 213.37, 213.755(2)(b), 220.21, 220.44 FS.

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."

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Cosmetology

RULE NO.: RULE TITLE:
61G5-24.006 Cosmetologist Reexamination Fee
NOTICE OF CHANGE

The Board of Cosmetology hereby gives notice that the following change has been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 30, No. 25, of the June 18, 2004, issue of the Florida Administrative Weekly. This change is being made in response to comments received from the Joint Administrative Procedures Committee, and when changed the rule shall read as follows:

When the examination for licensure as a cosmetologist is not conducted by a professional testing service pursuant to Section 455.2171, F.S., the reexamination fee shall be fifty dollars (\$50.00), and shall be payable to the Department. When the examination for licensure as a cosmetologist is conducted by a professional testing service pursuant to Section 455.2171, F.S., the reexamination fee shall be twenty-three dollars (\$23.00) which shall be payable to the Department; and, thirteen dollars and fifty cents (\$13.50) per part of the licensure examination to be retaken by the applicant, which shall be payable to the professional testing service.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Julie Malone, Executive Director, Board of Cosmetology, 1940 North Monroe Street Tallahassee, FL 32399-0783

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."