

Section I
Notices of Development of Proposed Rules
and Negotiated Rulemaking

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Division of Marketing and Development

RULE CHAPTER TITLE: RULE CHAPTER NO.:

Certification of Agriculture Education and Promotion Facility 5H-25

RULE TITLES: RULE NOS.:

Application 5H-25.001

Certification of an Agriculture Education and Promotion Facility 5H-25.002

Evaluation and Ranking 5H-25.003

Submission of Proposals 5H-25.004

PURPOSE AND EFFECT: This rule provides the procedures for the receipt and processing of applications for funding of projects according to Section 288.1175, F.S.

SUBJECT AREA TO BE ADDRESSED: This rule provides the procedure for submission and processing of applications to the department for certification, evaluation and ranking and the criteria to be used by the department to certify, evaluate and rank the submissions.

SPECIFIC AUTHORITY: 288.1175(2) FS.

LAW IMPLEMENTED: 288.1175 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.

If you are hearing or speech impaired, please contact the Department of Agriculture and Consumer Services using the Florida Dual Party Relay System, 1(800)955-8770 (Voice) or 1(800)955-9771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Construction Project Consultant I, Bureau of State Farmers' Markets, Division of Marketing and Development, Department of Agriculture and Consumer Services, 407 S. Calhoun Street, Suite 209, Tallahassee, Florida 32399-0800, (850)487-4322, Fax (850)488-9006

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

5H-25.001 Application.

The application is incorporated by reference and may be obtained by contacting the Construction Project Consultant I, Division of Marketing and Development, Bureau of State Farmers' Markets, 407 S. Calhoun Street, Tallahassee, Florida 32399-0800, Phone: (850)921-1992, Fax: (850)488-9006.

Specific Authority 288.1175(2) FS. Law Implemented 288.1175 FS. History--New

5H-25.002 Certification of an Agriculture Education and Promotion Facility.

The department will apply the following criteria, in descending order:

(1) Applications for funding must be received by the Department of Agriculture and Consumer Services by close of business on October 1 of each year in order to be eligible to be certified, evaluated and ranked for submission to the Legislature. All required information must be sent by certified or registered mail, or any other delivery service which will require a signature, and received by the deadline.

(2) An eligible unit of local government must have the authority to issue General Obligation or Revenue Bonds, which includes power to levy special assessments (as defined in Section 218.369, F.S.). A fair association must meet the definition as in Section 616.001(9), F.S. Fair Associations must supply documentation verifying ownership of the property or a minimum 10-year lease for the property upon which the facility is to be constructed.

(3) Applicants must demonstrate, by sworn affidavit, that the agriculture education and promotion facility shall serve more than 25,000 visitors annually.

(4) Applicant shall submit a certified copy of the resolution of support and evidence of a public hearing that the proposed facility serves a public purpose.

(5) Documentation must be provided to verify the required 40% matching amount by copy of a resolution, budget item, permit waiver(s), in-kind services or cash donation(s). If the applicant is using the value of the land, or any improvements to the land as part or all of the matching requirement, this must be documented by providing a copy of a certified appraisal, tax assessors report or copies of paid invoices for land improvements.

(6) In order to be evaluated and ranked, an application must be certified as an Agriculture Education and Promotion Facility.

Specific Authority 288.1175(4) FS. Law Implemented 288.1175 FS. History--New

5H-25.003 Evaluation and Ranking.

The project ranking criteria will be applied as follows, in descending order:

(1) Construction of a new facility will be ranked higher than renovations to an existing facility.

(2) Matching percentage shall be calculated by dividing the local contribution by the requested amount, times 100.

(3) Applicants must submit documentation that certifies that the project facility is located in a brownfield site as defined in Section 376.79(3), F.S., a rural enterprise zone as defined in Section 290.004(8), F.S., an agriculturally depressed area as defined in Section 570.242(1), F.S., a redevelopment area established pursuant to Section 373.461(5)(g), F.S., or a county that has lost its agricultural land to environmental restoration projects.

(4) Total available exhibition or civic center space means only that space which is available for public rental.

(5) The longest history of promoting agriculture will be based on archival documentation. Archival documentation includes, but is not limited to: Advertisements, Brochures, Awards, etc. For fair associations, the longest history of promoting agriculture will be based upon the date of initial fair charter issuance.

(6) Paid attendance is the projected number of event tickets sold.

(7) In evaluating the distance from the nearest Institute of Food and Agricultural Sciences facility, applicant must submit distance in feet if less than one mile, and in tenths of a mile increments if more than one mile.

(8) In case of identical ties, the tied project proposals shall be listed in alphabetical order.

Specific Authority 288.1175(5) FS. Law Implemented 288.1175 FS. History—New _____.

5H-25.004 Submission of Proposals.

Upon the completion of the certification, evaluation and ranking, the project proposals shall be submitted to the Executive Office of the Governor, the President of the Senate and the Speaker of the House for consideration of funding.

Specific Authority 288.1175(8) FS. Law Implemented 288.1175 FS. History—New _____.

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE TITLES:	RULE NOS.:
Definitions; Specific Exemptions	12B-5.020
Importers	12B-5.030
Carriers	12B-5.040
Terminal Suppliers	12B-5.050
Wholesalers	12B-5.060
Terminal Operators	12B-5.070
Exporters	12B-5.080
Local Government Users	12B-5.090

Mass Transit Systems	12B-5.100
Blenders	12B-5.110
Resellers and Retail Dealers	12B-5.120
Refunds	12B-5.130
Dyeing and Marking; Mixing	12B-5.140
Public Use Forms	12B-5.150
Retailer of Alternative Fuel	12B-5.200
Aviation Fuel Licenses	12B-5.300
Producers and Importers of Pollutants	12B-5.400
PURPOSE AND EFFECT: PART I TAX ON MOTOR AND DIESEL FUEL	

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

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

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

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

Schedule 12, Ultimate Vendor Credits, and file it with their Terminal Supplier Fuel Tax Return to obtain an ultimate vendor credit; and (8) provide technical changes.

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

The purpose of the proposed amendments to Rule 12B-5.070, F.A.C. (Terminal Operators), is to: (1) provide when terminal operators must obtain a license as a terminal operator of fuel; (2) provide guidelines on how to obtain, or to renew, an annual license as a terminal operator; (3) provide that all terminal operators are required to file an information return with the Department and when such information return is due to the Department; (4) provide the definition of the term “legal holiday,” as defined in s. 7503 of the Internal Revenue Code of 1986, as amended; and (5) provide that when payments or returns are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such payments or returns.

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

exported fuel; (6) provide when an Application for Refund must be filed with the Department; and (7) provide technical changes.

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

The proposed amendments to Rule 12B-5.100, F.A.C. (Mass Transit Systems), is to: (1) clarify guidelines for mass transit systems on how to obtain a license to seek a refund of tax paid or to seek a partial exemption; (2) provide when returns and payments required to be filed by mass transit systems are due to the Department; (3) provide the definition of the term “legal holiday,” as defined in s. 7503 of the Internal Revenue Code of 1986, as amended; (4) provide that when payments or returns are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such payments or returns; (5) provide that mass transit systems may obtain a refund of specified taxes paid on dyed diesel fuel; (6) provide that mass transit systems must hold a Fuel Tax Refund Permit to seek a refund each calendar quarter for the specified diesel fuel taxes; (7) provide guidelines on how to apply for a Fuel Tax Refund Permit; (8) provide guidelines on how to apply for a quarterly refund; (9) provide when an application for a quarterly refund must be submitted to the Department; and (10) provide technical changes.

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

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

The purpose of the proposed amendments to Rule 12B-5.130, F.A.C. (Refunds), is to: (1) provide that any person who uses motor fuel for agricultural, aquacultural, or commercial fishing purposes may obtain a refund of specified fuel taxes; (2) provide that such persons must hold a Fuel Tax Refund Permit to seek a refund each calendar quarter for the specified motor fuel taxes; (3) provide guidelines on how to apply for a Fuel Tax Refund Permit; (4) provide guidelines on how to apply for a quarterly refund of taxes paid on motor fuel used for agricultural, aquacultural, or commercial fishing purposes; (5) provide when an application for a quarterly refund must be submitted to the Department; (6) provide guidelines on when the Department will grant a refund of tax paid on undyed diesel fuel consumed by vehicles that use fuel to turn a concrete mixer drum or for compacting solid waste, or for undyed diesel fuel consumed by a power take-off engine exhaust for unloading bulk cargo by pumping; (7) define the term "full load pump-off"; (8) provide formula to determine the number of pump-offs; (9) provide guidelines on when a refund of fuel tax paid on undyed diesel fuel used in off-road stationary equipment or in self-propelled off-road equipment will be granted by the Department; (10) provide guidelines on when a refund of fuel tax paid on undyed diesel fuel used to operate a refrigeration unit or other equipment located on a commercial motor vehicle will be granted by the Department; (11) provide guidelines on when an application for such refund must be filed with the Department and the recordkeeping requirements for making such application to the Department; (12) provide guidelines for when dealers who sell dyed diesel fuel for use in vessels are required to collect sales tax, plus any applicable discretionary sales surtax, or are required to obtain an exemption certificate from a qualified purchaser; (13) provide guidelines to purchasers of undyed diesel fuel used in noncommercial vessels on how to obtain an annual refund of taxes paid on fuel used for such purposes from the Department; (14) provide guidelines to purchasers of undyed diesel fuel used in qualified motor coaches on how to obtain an annual refund of taxes paid on fuel used for such purposes from the Department; (15) remove provisions regarding the partial exemption from sales tax and discretionary sales surtax that are provided in ss. 212.08(4)(a)2. and 212.054(2)(b)4., F.S., and Rule 12A-1.0641, F.A.C.; and (16) provide technical changes.

The purpose of the proposed amendments to Rule 12B-5.140, F.A.C. (Dyeing and Marking; Mixing), is to: (1) provide that a licensed terminal supplier, importer, or wholesaler of fuel must obtain a refund authorization number from the Department to receive a refund of taxes paid on fuel that has been mixed with dyed diesel fuel in storage; (2) provide guidelines on how to

obtain a refund of such taxes; (3) provide when an application for refund must be filed with the Department; (4) provide that dye in any fuel storage facility that is not properly marked is in violation of s. 206.8741, F.S., and subject to the penalty imposed under s. 206.872(11), F.S.; and (5) provide technical changes.

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

PART II TAX ON ALTERNATIVE FUEL

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

PART III TAX ON AVIATION FUEL AND KEROSENE

The purpose of the proposed amendments to Rule 12B-5.300, F.A.C. (Aviation Fuel Licenses), is to: (1) provide that the sale of aviation fuel to the United States government, its departments, or its agencies is exempt; (2) provide that terminal suppliers must report tax due on undyed kerosene delivered to a residence for home heating or cooking and may obtain an ultimate vendor credit from the Department for tax paid on such kerosene; (3) provide that terminal suppliers and wholesalers who deliver undyed kerosene to retail dealers for resale to consumers to be used for home heating and cooking may obtain an ultimate vendor credit from the Department for tax paid on such kerosene; (3) provide that terminal suppliers must complete Schedule 12, Ultimate Vendor Credits, and file it with their Terminal Supplier Fuel Tax Return to obtain an ultimate vendor credit; (4) provide that wholesalers must complete Schedule 12 and file it with their Wholesaler/Importer Fuel Tax Return to obtain an ultimate vendor credit; (5) provide that resellers who make sales of undyed kerosene without payment of the aviation fuel tax are subject to the specified penalties; (6) clarify when returns reporting aviation fuel taxes are required to be filed; (7) provide that when payments or returns are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such payments or returns; (8) provide guidelines to air carriers on how to apply for a quarterly refund

of aviation fuel tax paid for wages paid to certain employees and when an application for refund must be submitted to the Department; (9) remove provisions regarding the proration of aviation fuel by air carriers rendered obsolete on July 1, 2000, by the repeal of proration provisions from s. 212.0598, F.S.; (10) provide guidelines to fixed base operators on how to obtain a refund of aviation fuel taxes paid on aviation fuel sold to the United States government, its departments, or its agencies and when an application for refund must be filed with the Department; (11) clarify guidelines on how to obtain, or to renew, an annual license to operate as a commercial air carrier in Florida; (12) provide when commercial air carriers are required to report and pay aviation fuel taxes; (13) provide when returns and payments are due to the Department; (14) provide the definition of the term "legal holiday," as defined in s. 7503 of the Internal Revenue Code of 1986, as amended; (15) provide that when payments or returns are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such payments or returns; and (16) provide technical changes.

PART IV TAX ON POLLUTANTS

The purpose of the proposed amendments to Rule 12B-5.400, F.A.C. (Producers and Importers of Pollutants), is to: (1) clarify guidelines on how to obtain, or to renew, an annual license as an importer or producer of taxable pollutants; (2) clarify that the United States government, its departments, and its agencies are exempt from the tax due on pollutants; (3) remove obsolete effective tax rates for the Coastal Protection Tax, the Inland Protection Tax, and the Water Quality Assurance Tax; (4) provide when an importer or producer of pollutants is required to file a return and to pay the taxes due on pollutants; (5) provide when payments and returns are due to the Department; (6) provide the definition of the term "legal holiday," as defined in s. 7503 of the Internal Revenue Code of 1986, as amended; (7) provide that when payments or returns are required to be submitted electronically, the provisions of Rule Chapter 12-24, F.A.C., apply to such payments or returns; (8) clarify provisions for taking a credit of pollutant tax; (9) provide that an application for pollutant tax refund must be filed with the Department for each calendar quarter; (10) provide guidelines on how to file an application for a refund of pollutant tax with the Department; and (11) provide technical changes.

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

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

LAW IMPLEMENTED: 206.01, 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.03, 206.04, 206.041, 206.05, 206.051, 206.052, 206.054, 206.055, 206.09, 206.095, 206.11(1)(d), 206.199, 206.20, 206.204, 206.205, 206.404,

206.41, 206.413, 206.414, 206.416, 206.43, 206.44, 206.48, 206.485, 206.62, 206.64, 206.645, 206.62, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8741, 206.8745, 206.877, 206.89, 206.90, 206.91, 206.92, 206.97, 206.9815, 206.9825, 206.9835, 206.9865, 206.9875, 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 212.18(3) FS.

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

TIME AND DATE: 10:00 a.m., July 27, 2005

PLACE: Room 118, Carlton Building, 501 South 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 Office 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: Ron Gay, Senior Tax Specialist, and Lynwood Taylor, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, (850)488-2577

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

PART I TAX ON MOTOR AND DIESEL FUEL

12B-5.020 Definitions; Specific Exemptions.

(1) DEFINITIONS.

(a) through (b) No change.

(c) "Enterer" means the importer of record with respect to fuel. However, if the importer of record is acting as an agent (e.g., the importer of record is a customs broker engaged by the owner of the fuel), the person for whom the agent is acting is the enterer. If there is no importer of record for fuel entered into Florida, the enterer is the owner of the fuel at the time the fuel is brought into Florida.

(d)(e) No change.

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

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

(2) EXEMPTIONS.

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

1. Fuel sold to the United States Government, its departments, or its agencies, in quantities of 500 gallons or more in each delivery, for exclusive use in equipment, devices,

or motors operated by the United States is exempt from tax. This exemption does not apply to sales of fuel delivered to service stations or other outlets for resale.

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

~~2.3. No change.~~

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

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

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

12B-5.030 Importers.

(1) No change.

(2) LICENSING AND BONDING REQUIREMENTS.

(a) Licensing.

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

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

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

~~(b) No change.~~

(3) RETURNS AND REGULATIONS.

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

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

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

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

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

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

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

~~(5) No change.~~

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

12B-5.040 Carriers.

(1) LICENSING.

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

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

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

(2) INFORMATION RETURNS.

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

Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

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

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

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

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

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

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

12B-5.050 Terminal Suppliers.

(1) No change.

(2) LICENSING AND BONDING REQUIREMENTS.

(a) Licensing.

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

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

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

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

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

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

(b) Bonding.

1. Prior to becoming licensed, each new terminal supplier applicant must submit, to the Department department, a bond which equals 3 times the estimated average monthly fuel tax levied under Chapter 206, F.S., for each type of fuel that which

will be sold, but such bond will not exceed a maximum of \$100,000 for each product type (motor fuel, diesel, and aviation fuel).

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

(3) EXEMPT SALES.

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

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

(b) through (c) No change.

(4) TAXABLE SALES.

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

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

(5) RETURNS AND REGULATIONS.

(a) All terminal suppliers that who sell gasoline, gasohol, diesel, or aviation fuel are required to will report and remit all taxes imposed by Chapter 206, F.S., on a Terminal Supplier Fuel Tax Return (Form DR-309631, incorporated by reference in Rule 12B-5.150, F.A.C.) on or before the 20th day of each month for transactions occurring during the previous month to the Department of Revenue monthly. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

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

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

~~(b)(4)~~ No change.

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

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

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

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

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

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

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

~~(6) REFUNDS AND CREDITS.~~

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

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

~~2. To obtain an ultimate vendor credit, terminal Terminal suppliers claiming ultimate vendor credits that exceed their liability must complete Schedule apply for a refund of the excess credits by completing schedule 12, (DR 309642, Ultimate Vendor Credits (incorporated by reference in Rule 12B-5.150, F.A.C.) of form DR309631 (Terminal Supplier Fuel Tax Return) with the amount of credit listed on the face of the return. Schedule 12 is required to be filed with the Terminal Supplier Fuel Tax Return, as indicated on the return.~~

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

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

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

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

12B-5.060 Wholesalers.

(1) No change.

(2) LICENSING AND BONDING.

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

(b) through (e) No change.

(3) EXEMPT SALES.

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

(b) through (d) No change.

(4) TAXABLE SALES.

(a) through (b) No change.

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

(5) RETURNS AND REGULATIONS.

(a) All wholesalers who sell gasoline, gasohol, diesel, or aviation fuel are required to will report and remit all taxes imposed by Chapter 206, F.S., on a Wholesales/Importer Fuel

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

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

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

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

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

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

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

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

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

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

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

(6) REFUNDS AND CREDITS.

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

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

(c) To obtain an Wholesalers claiming ultimate vendor credit, wholesalers must complete Schedule credits that exceed their liability must apply for a refund of the excess credits by completing schedule 12, (DR 309642, Ultimate Vendor Credits (Form DR-309642, incorporated by reference in Rule 12B-5.150, F.A.C.) of form DR309632 (Wholesaler/Importer Fuel Tax Return), with the amount of credit listed on the face of the return. Schedule 12 is required to be filed with the Wholesaler/Importer Fuel Tax Return, as indicated on the return.

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

12B-5.070 Terminal Operators.

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

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

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

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

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

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

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

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

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

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

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

12B-5.080 Exporters.

(1) No change.

(2) LICENSING AND BONDING REQUIREMENTS.

(a) Licensing.

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

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

(b)1. To obtain an annual a license, or to renew an annual license, as an exporter, a person must file an with the Department form DR-156 (Application for Florida Fuel License (Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the

Department, as provided in the application which is incorporated by reference in Rule Section 12B-5.150, F.A.C., and which meets all requirements specified in s. 206.02(2), F.S.

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

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

(c) No change.

(3) RETURNS AND REGULATIONS.

(a)1. Licensed exporters of gasoline, gasohol, diesel, or aviation fuel are required to will report all gallons of fuel exported from Florida taxes imposed by Chapter 206, F.S., on an form DR-309638, Exporter Fuel Tax Return (Form DR-309638, incorporated by reference in Rule 12B-5.150, F.A.C.). Licensed exporters that who are also licensed as wholesalers are not required to report file form DR-309638; instead, they show their export sales on a exports on their Wholesaler/Importer Fuel Tax Return (Form DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.).

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

(b) Form DR-309638, Exporter Tax Return, and Form DR-309632, Wholesaler/Importer Fuel Tax Return, as applicable, must be filed on or before filed by exporters by the 20th day of the month following a month in which export transactions occur. If the 20th day falls on a Saturday, Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule section, a legal holiday means will mean a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the, Internal Revenue Code, of 1986, as amended and in effect on 1/1/96, which is incorporated by reference in this rule. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

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

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

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

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

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

(4) No change.

(5) REFUNDS AND CREDITS.

(a) Exporters who export fuel to other states on which Florida tax has been paid may obtain ~~apply for~~ a refund of Florida taxes paid. To receive a refund of Florida tax paid, an exporter must file an ~~by submitting form DR-26, Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department from the State of Florida Department of Revenue, and providing invoices of such purchases and sales, and copies of the tax return filed in the state of destination. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S. For tax paid on or after July 1, 1999, Form DR-26, Application for Refund, must be filed with the Department within 3 years after the date the tax was paid.~~

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

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

(6) No change.

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

12B-5.090 Local Government Users.

(1) No change.

(2) LICENSING AND BONDING REQUIREMENTS.

(a) Licensing.

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

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

3. There is no application fee or license fee.

(b) No change.

(3) RETURNS AND REGULATIONS.

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

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

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

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

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

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

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

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

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

(4) REFUNDS AND CREDITS.

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

(b)1. Any county, municipality, or school district, which is not licensed as a local government user, that uses tax-paid diesel fuel, gasoline, or gasohol in vehicles operated on the highways, may seek a refund each calendar quarter for the fuel sales tax imposed under Section 206.41(1)(b) and (g), F.S., for gasoline and gasohol and 1 cent of the tax imposed under Section 206.87(1)(a) and all of the tax imposed under Section 206.87(1)(b), F.S., on diesel fuel. Counties, municipalities, and school districts who file the Local Government User Fuel Tax Return, and who elect to take a credit of taxes paid on motor fuel may deduct the 1 cent County Fuel Tax under s. 206.41(1)(b), and the Fuel Sales Tax under s. 206.41(1)(g)1., F.S., from their tax liability when the return is filed.

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

3. To apply for the refund, a county, municipality, or school district that holds a valid refund permit is required to file an Application for Fuel Tax Refund, Municipalities, Counties and School Districts (Form DR-189, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department. Form DR-189 must be filed for each calendar quarter no later than the last day of the month immediately following the calendar quarter for which the refund is claimed. The filing date may be extended one additional month from the date the DR-189 is due when a written explanation that sets forth reasonable cause for delay in filing the refund application is

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

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

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

12B-5.100 Mass Transit Systems.

(1) No change.

(2) LICENSING AND BONDING REQUIREMENTS.

(a) Licensing.

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

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

3. There is no application fee or license fee.

(3) RETURNS AND REGULATIONS.

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

Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

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

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

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

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

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

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

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

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

(4) REFUNDS AND CREDITS.

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

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

F.S., the SCETS Tax under s. 206.41(1)(f), F.S., and the fuel sales tax under s. 206.41(1)(g), F.S., from their tax liability when the return is filed.

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

3. A Mass Transit System that holds a valid refund permit is required to file an Application for Fuel Tax Refund-Mass Transit System Users (Form DR-160, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department to obtain such refunds. Form DR-160 must be filed for each calendar quarter no later than the last day of the month immediately following the calendar quarter for which the refund is claimed. The filing date may be extended one additional month from the date the DR-160 is due when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the prior quarter's refund application was timely submitted to the Department. Prior to qualifying for a refund of taxes paid on motor fuel, Mass Transit Systems who use gasoline or gasohol in vehicles, are required to obtain a refund permit, by filing form DR-185, Application for Refund Permit with the Department of Revenue.

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

12B-5.110 Blenders.

(1) GENERAL INFORMATION.

(a) through (b) No change.

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

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

(d)(e) No change.

(2) RETURNS AND REGULATIONS.

(a) through (b) No change.

(c) Any person who is licensed as a blender is required to file a only will report and remit all taxes imposed by Chapter 206, F.S., to the Department of Revenue monthly. Form DR 309635, Blender/Wholesaler of Alternative Fuel Tax Return (Form DR-309635, incorporated by reference in Rule 12B-5.150, F.A.C.); on or before must be filed by blenders by the 20th day of the month following a month in which

transactions occur. If the 20th day falls on a Saturday, Sunday, or a legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule ~~section~~, a legal holiday means will mean a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended ~~and in effect on January 1, 1996, which is incorporated by reference in this rule.~~ A “legal holiday” pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

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

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

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

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

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

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

12B-5.120 Resellers and Retail Dealers.

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

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

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

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

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

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

12B-5.130 Refunds.

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

(a)1. Any person ~~Persons who purchases~~ purchase motor fuel used in any tractor, vehicle, or other equipment that which is used exclusively on a farm for planting, cultivating, harvesting, or processing farm products for sale, may obtain ~~are entitled to~~ a refund of local option, state comprehensive enhanced transportation system, and fuel sales taxes paid under Section 206.41(1)(e), (f), and (g), F.S.

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

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

(c)(b) Persons seeking a refund of taxes paid on motor fuel for agricultural, aquacultural, and commercial fishing purposes must file an Refunds authorized by this subsection will be issued quarterly, and persons requesting refunds of taxes paid on fuel used for agricultural purposes must file quarterly refund returns (Form DR-138, Application for Fuel Tax Refund – Agricultural, Aquacultural, Agriculture and Commercial Fishing Purposes (Form DR-138, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department and submit the original invoices with the returns. Form DR-138 must be filed for each calendar quarter no later than the last day

of the month immediately following the calendar quarter for which the refund is claimed. The filing date may be extended one additional month when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the prior quarter's refund application was timely submitted to the Department.

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

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

1. ~~A~~ The refund of tax paid on undyed diesel fuel consumed by vehicles which use fuel to turn a concrete mixer drum or for compacting solid waste, will be granted on thirty-five percent of the gallons consumed by vehicles that use fuel to turn a concrete mixer drum or for compacting solid waste such vehicle. Sales tax imposed under Section 212.0501, F.S., plus any applicable discretionary sales surtax, is due on the average cost per gallon that is eligible for a refund of fuel tax paid. The Department will reduce the amount of refund due on fuel tax paid by the amount of sales tax, plus any applicable discretionary sales surtax, due. The net amount of the refund will be granted to the qualified applicant. The gallons which are subject to refund shall be taxable under Part I of Chapter 212, F.S.

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

b. For purposes of this section, a full load pump-off means the unloading of at least 54,000 pounds of dry bulk cargo or its equivalent in gallons using a power take-off or engine exhaust. Persons subject to refund under this subparagraph will use Schedule D1 (Full Load Pump-off Product List), of Form DR-309639, Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes (incorporated by reference in Rule 12B-5.130, F.A.C.) to determine the number of gallons that would be considered a full load for a given product. Initial refunds for products that are not incorporated into Schedule D1 will require

documentation to verify the number of gallons that make up a full load to be submitted to the Department with Form DR-309639.

c. The number of pump-offs will be determined by using the following formula:

Gallons or Pounds Unloaded ÷ Full Load Pump Off (as defined above) = Number of Pump-Offs.

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

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

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

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

(d)1.2. ~~Persons seeking a refund of tax paid on undyed diesel for off-road or other exempt purposes must file Form DR-309639, refunds under this subsection are required to submit form DR-309639, Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other other Exempt Purposes.~~

2.3. The Department will reduce the amount of fuel tax refund due by the amount of sales tax, plus any applicable discretionary sales surtax, due. The net amount of the refund will be granted to the qualified applicant. ~~Original invoices or certified copies of invoices obtained from suppliers must be retained by persons electing to file form DR-309639 and must~~

be made available when requested by the Department for audit purposes, but are not required to be submitted with the return when filed.

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

(3) No change.

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

~~(a)1. Persons using motor fuel exclusively for the purpose of operating boats, vessels, or equipment for the taking of aquatic life from salt or fresh waters of Florida for resale, are entitled to a refund of local option, state comprehensive enhanced transportation system, and fuel sales taxes paid under ss. 206.41(1)(e), (f), (g), and 206.87(1)(e), (d), and (e), F.S., and the municipal gas tax imposed under s. 206.41(1)(e).~~

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

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

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

~~(a) Undyed Diesel Fuel.~~

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

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

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

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

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

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

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

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

~~(a) Dyed Diesel Fuel.~~

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

~~Dealer's Certificate of Registration Number: _____~~

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

Vendor's Name _____ Signed _____
Date _____

Sworn to and subscribed before me this ____ day of _____, A.D., 19__

Notary Public

(Seal)

My Commission Expires _____

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

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

12B-5.140 Dyeing and Marking; Mixing.

(1) Marking and Dyeing.

(a)1. ~~The Beginning July 1, 1996, and thereafter, the dyeing and marking of diesel fuel will follow the requirements of 48.4082-1, Treasury Regulations; (hereby incorporated by reference in this rule), and shall conform to the requirements pursuant to the Environmental Protection Agency's high sulfur diesel fuel requirements as found in 40 CFR 80.29 in effect on July 1, 1996 (hereby which is also incorporated by reference in this rule).~~

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

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

(2) Mixing.

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

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

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

~~a. through h. No change.~~

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

~~(b) To obtain a refund of tax paid on diesel fuel, the terminal supplier, importer, or wholesaler holding a refund authorization number must file an Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C. For tax paid on or after July 1, 1999, Form DR-26, Application for Refund, must be filed with the Department within 3 years after the date the tax was paid.~~

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

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

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

12B-5.150 Public Use Forms Used by Public.

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

(b) Copies may be obtained, without cost, by one or more of the following methods: 1) downloading the form from the Department's Internet site at www.myflorida.com/dor/; or, 2) faxing a forms request to the Distribution Center at (850)922-2208; 3) calling the Distribution Center at (850)488-8422; or, 4) writing the Florida Department of Revenue, Forms Distribution Center, 168A Blountstown Highway, Tallahassee, Florida 32304; or, 5) 2) faxing the Forms Distribution Center at (850)922-2208; or, 3) using a fax machine telephone handset to call the Department's automated Fax On Demand system at (850)922-3676; or, 4) visiting any local Department of Revenue Service Center to personally

obtain a copy; or, 5) calling the Forms Request Line during regular office hours at (800)352-3671 (in Florida only) or (850)488-6800; or, 6) downloading selected forms from the Department's Internet site at the address shown inside the parentheses (<http://www.myflorida.com/dor/>). Persons with hearing or speech impairments may call the Department's TDD at (800)367-8331. For those with other disabilities, please inform the Department as to how your inquiry may be reasonably accommodated.

Form Number	Title	Effective Date
(1) DR-110	Pollutants License R. 8/96	11/96
(2) DR-114	Fuel License R. 4/96	11/96
(1)(3) DR-138	Application for Fuel Tax Refund-Agriculture, Aquacultural, and Commercial Fishing Purposes (R. 03/05) R. 8/96	11/96
(2)(4) DR-156	Florida Fuel Tax Application (R. 01/05) R. 1/98	1/98
(3) DR-156R	Florida Fuel Tax Renewal Application (R. 01/05)	_____
(4)(5) DR-157	Fuel Tax Surety Bond (R. 08/03) R. 2/96	11/96
(5)(6) DR-157A	Assignment of Time Deposit (R. 08/03) R. 8/96	11/96
(6)(7) DR-157B	Fuel Tax Cash Bond (R. 08/03) R. 8/96	11/96
(7) DR-157W	Bond Instructions (R. 01/04)	_____
(8) DR-160	Application for Fuel Tax Refund Mass Transit System Users (R. 03/05) Tax Refund R. 8/96	11/96
(9) DR-161	Refund Application Schedule of Purchases for Tax Paid Purchases Only (R. 01/05) R. 8/96	11/96
(10) DR-166	Florida Pollutant Tax Application (R. 01/05) R. 1/98	1/98

(11) DR-166R	Renewal Application for Pollutant or Air Carrier License (N. 08/03)	_____
(12) DR-176	Application for Air Carrier Fuel Tax License (N. 01/05)	_____
(13)(14) DR-179	Corporate Surety Bond Form Applicant for Motor or Diesel Fuel Tax Refund for Refund Permit Applicant (R. 09/97) R. 8/96	11/96
(12) DR-181	License Card for Vehicle or Vessel R. 8/96	11/96
(14)(13) DR-182	Florida Air Carrier Fuel Tax Return (R. 02/05) R. 1/96	11/96
(14) DR-182AC	Florida Air Carrier Fuel Tax Return R. 1/96	11/96
(15) DR-185	Application for Refund Permit (R. 06/04) R. 8/96	11/96
(16) DR-189	Application for Fuel Tax Refund Municipalities, Counties and School Districts (R. 03/05) R. 8/96	11/96
(17) DR-190	Application for Fuel Tax Refund Non-Public Schools (R. 03/05) R. 8/96	11/96
(18) DR-191	Application for Aviation Fuel Tax Refund-Air Carriers (R. 03/04) R. 8/96	11/96
(19) DR-192	Refund Permit R. 8/96	11/96
(19) DR-248	Alternative Fuel Use Permit Application and Order Form (R. 08/03) R. 8/96	11/96
(20) DR-248R	Alternative Fuel Decal Rates for 2004 (R. 11/04)	_____

(21)DR-249	Alternative Fuel Use Permit R. 8/96	11/96	(31)(34) DR-309635N	Instructions for Filing Blender/ Retailer of Alternative Fuel Tax Return <u>(R. 01/05) N. 7/96</u>	11/96
(22)DR-249A	Alternative Fuel Use Permit 8/96	11/96	(32)(35) DR-309636	Terminal Operator Information Return <u>(R. 01/05) N. 7/96</u>	11/96
(23)DR-249B	Alternative Fuel Use Permit R. 8/96	11/96	(33)(36) DR-309636N	Instructions for Filing Terminal Operator Information Return <u>(R. 01/05) N. 7/96</u>	11/96
(21)(24) DR-904	Pollutants Tax Return <u>(R. 03/05)</u> R. 8/96	11/96	(34)(37) DR-309637	Petroleum Carrier Information Return <u>(R. 01/05) N. 7/96</u>	11/96
(22)(25) DR-309631	Terminal Supplier Fuel Tax Return <u>(R. 01/05) N. 7/96</u>	11/96	(35)(38) DR-309637N	Instructions for Filing Petroleum Carrier Information Return <u>(R. 01/05) N. 7/96</u>	11/96
(23)(26) DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return <u>(R. 01/05) N. 7/96</u>	11/96	(36)(39) DR-309638	Exporter Fuel Tax Return <u>(R. 01/05) N. 7/96</u>	11/96
(24)(27) DR-309632	Wholesaler/ Importer Fuel Tax Return <u>(R. 01/05) N. 7/96</u>	11/96	(37)(40) DR-309638N	Instructions for Filing Exporter Fuel Tax Return <u>(R. 01/05) N. 7/96</u>	11/96
(25)(28) DR-309632N	Instructions for Filing Wholesaler /Importer Fuel Tax Return <u>(R. 01/05) N. 7/96</u>	11/96	(38)(41) DR-309639	Application for Return of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes (<u>with</u> <u>Instructions</u>) <u>(R. _____) N. 7/96</u>	11/96
(26)(29) DR-309633	Mass Transit System Provider Fuel Tax Return <u>(R. 01/05) N. 7/96</u>	11/96	(39) DR-309640	Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida <u>(R. 01/05)</u>	
(27)(30) DR-309633N	Instructions for Filing Mass Transit System Provider Fuel Tax Return <u>(R. 01/05) N. 7/96</u>	11/96	(40)(42) DR-309641	Gasoline/Gasohol Local Option Schedule by County <u>(R. 01/05) R. 9/96</u>	11/96
(28)(31) DR-309634	Local Government User of Diesel Fuel Tax Return <u>(R. 01/05) N. 7/96</u>	11/96	(41)(43) DR-309642	Ultimate Vendor Credits <u>(R. 01/05) R. 7/96</u>	11/96
(29)(32) DR-309634N	Instructions for Filing Local Government User of Diesel Fuel Tax Return <u>(R. 01/05) N. 7/96</u>	11/96			
(30)(33) DR-309635	Blender/Retailer Wholesaler of Alternative Fuel Tax Return <u>(R. 01/05) N. 7/96</u>	11/96			

(42)(44) DR-309643	Mass Transit and Local Government User-Schedule of Receipts (R. 01/05) N. 7/96	_____ 11/96
(43)(45) DR-309644	Local Government User-Schedule of Disbursements (N. 01/05) N. 7/96	_____ 11/96
(44) DR-309660	Application for Pollutant Tax Refund (N. _____)	_____

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

PART II
TAX ON ALTERNATIVE FUEL

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

(1) GENERAL INFORMATION.

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

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

1. through 5. No change.

(2) LICENSING AND BONDING.

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

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

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

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

(3) FUELING OF A VEHICLE WITH FLORIDA DECAL.

(a) In lieu of paying fuel taxes on the purchase of alternative fuel that which is placed into the supply tank of a vehicle registered in Florida, all owners or operators of vehicles powered by alternative fuels are required to obtain an annual will acquire a valid Alternative Fuels Decal for each

qualified vehicle from the Department of Revenue. The owners or operators of qualified such vehicles are required to will pay an annual decal fee on each such motor vehicle, as provided in Section in accordance with the rate schedule under s. 206.877, F.S., which is based on specifications pursuant to s. 320.08, F.S.

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

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

(a) No change.

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

(c) No change.

(5) RETURNS AND REGULATIONS.

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

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

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

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

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

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

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

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

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

PART III

TAX ON AVIATION FUEL AND KEROSENE

12B-5.300 Aviation Fuel Licensees.

(1) No change.

(2) GENERAL INFORMATION.

(a) 1. through 3. No change.

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

(b) Wholesalers of Aviation Fuel or Undyed Kerosene.

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

2. through 3. No change.

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

(c) Importers of Aviation Fuel or Undyed Kerosene.

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

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

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

(d) Exporters of Aviation Fuel or Undyed Kerosene.

1. through 2. No change.

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

(e) Carriers of Aviation Fuel or Undyed Kerosene.

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

2. through 3. No change.

(3) EXEMPT SALES.

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

(b) through (c) No change.

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

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

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

3. No change.

4. Terminal suppliers and wholesalers who deliver undyed kerosene to retail dealers for resale of such fuel exclusively for home heating and cooking may obtain a take an ultimate vendor credit for tax paid on the number of gallons delivered. To obtain a credit for tax paid, terminal suppliers and wholesalers must complete Schedule 12, Ultimate Vendor Credit (Form DR-309642). Terminal suppliers must submit the completed Schedule 12 with Form DR-309631. Wholesalers must submit the completed Schedule 12 with Form DR-309632.

5. No change.

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

a. A licensed wholesaler or terminal supplier may sell undyed kerosene to a reseller that qualifies as a retail dealer for sale of home heating or cooking fuel and may obtain receive a credit or a refund as the ultimate vendor. To obtain a credit or a refund for tax paid, wholesalers and terminal suppliers must complete Schedule 12, Ultimate Vendor Credit (Form DR-309642). Terminal suppliers must submit the completed Schedule 12 with Form DR-309631. Wholesalers must submit the completed Schedule 12 with Form DR-309632. To obtain a refund of tax paid, wholesalers must file an Application for Refund (Form DR-26, incorporated by reference in rule 12-26.008, F.A.C.) with the Department. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C.

b. through c. No change.

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

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

(4) No change.

(5) RETURNS AND REGULATIONS.

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

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

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

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

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

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

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

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

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

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

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

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

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

(6) No change.

(7) REFUNDS AND CREDITS.

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

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

2. No change.

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

3.4. To obtain a refund of aviation fuel tax paid, an Air carrier is required to file an will make an application for refund of wages paid on Form DR-191, Application for Aviation Fuel Tax Return-Air Carriers (Form DR-191, which is incorporated by reference in Rule 12B-5.150, F.A.C.), with by attaching information as may be required by the Department regarding wages or payroll records, and provide necessary documents or information as proof of payment of tax pursuant to Chapter

206, F.S. Form DR-191 must be filed for each calendar quarter no later than the last day of the month immediately following the calendar quarter for which the refund is claimed. The filing day may be extended one additional month when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the prior quarter's refund application was timely submitted to the Department.

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

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

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

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

(b) Refunds to Air Carriers That Apportion Tax.

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

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

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

(b)(e) Any fixed base operator that who sells aviation fuel to the United States federal government, its departments, or its agencies for use in governmental aircraft is entitled to apply for a refund of tax paid on such fuel. To receive a refund of tax paid, the fixed base operator must file an by making application for refund on Form DR-26, Application for Refund (Form DR-26, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department from the State of Florida Department of Revenue, pursuant to s. 215.26, F.S., and by furnishing such information as the Department may require for issuance of such refund. Form DR-26 must be filed in accordance with the timing provisions of Section 215.26(2), F.S., and must meet the requirements of Section 213.255(2) and (3), F.S., and Rule 12-26.003, F.A.C. For tax paid on or after July 1, 1999, Form DR-26, Application for Refund, must be filed with the Department within 3 years after the date the tax was paid.

(8) No change.

(9) COMMERCIAL AIR CARRIERS; REGISTRATION; REPORTING.

(a) Registration.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

PART IV
TAX ON POLLUTANTS

12B-5.400 Producers and Importers of Pollutants.

(1) through (2) No change.

(3) LICENSING AND BONDING.

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

(b) To obtain an annual procure a license as an importer or producer of taxable pollutants, a person must file a with the Department an application, form DR-166 (Florida Pollutant Tax Application (Form DR-166, incorporated by reference in Rule 12B-5.150, F.A.C.); and the required attachments with under oath and in such form as prescribed by the Department, as provided in the application which meets all requirements specified in s. 206.9931, F.S. The Department will require an applicant for a license as an importer or producer of pollutants to provide photograph, fingerprints, or other data required under the provisions of s. 206.02, F.S., prior to obtaining a license.

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

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

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

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

(4) EXEMPTIONS.

(a) through (d) No change.

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

(5) TAXABLE PRODUCTS.

(a) through (c) No change.

(d) Rate of Tax.

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

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

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

a. Coastal Protection Tax: <u>2 cents per barrel of pollutant.</u>	
7-1-89	2 cents per barrel of pollutant
b. Inland Protection Tax: <u>80 cents per barrel of pollutant.</u>	
7-1-86	10 cents per barrel of pollutant
5-1-88	20 cents per barrel of pollutant
8-1-91	30 cents per barrel of pollutant
5-1-92	80 cents per barrel of pollutant

c. Water Quality Assurance Tax:

<u>Motor Oil and Lubricants – 2.5 cents per gallon</u>	
<u>Solvents – 5.9 cents per gallon</u>	
<u>Other Petroleum Products, Pesticides, and Chlorine – 5 cents per barrel</u>	
<u>Ammonia – 2 cents per barrel.</u>	
1-1-87	All Pollutants 2 cents per barrel
10-1-88	Motor Oil and Other Lubricants 5 cents per gallon

- 10-1-88 Solvents containing compounds specifically listed in s. 206.9925(5), F.S.— 10 cents per gallon
- 7-1-89 Motor Oil and Lubricants— 1 cents per gallon
Thru
- 2-28-90 Solvents and solvent mixtures— 2.36 cents per gallon
- 3-1-90 Motor Oil and Lubricants— 2.5 cents per gallon
Solvents and solvent mixtures— 5.9 cents per gallon
(Solvent mixtures tax is repealed July 1, 1996)
Other Petroleum Products, Pesticides, and Chlorine 5 cents per barrel
Ammonia 2 cents per barrel

3.4. No change.

(6) RETURNS AND REGULATIONS.

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

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

(c) All taxable petroleum products, pesticides, ammonia, chlorine, solvents shall be reported on the "Pollutants Tax Return" (DR 904).

(b)(4) When quarterly, semi-annual, or annual reporting is authorized by the Department, pursuant to Section 206.9931(5), F.S., the tax is due on or before the 20th day of the month following the authorized reporting period and becomes delinquent on the 21st day of that month. Instead of reporting for 12 monthly reporting periods, the Executive Director, or the Executive Director's designee, will authorize, if requested, a quarterly return and payment when the tax remitted by the licensee for the preceding quarter did not exceed \$100; or a semiannual return and payment when the tax remitted by the licensee for the preceding six months did not exceed \$200; or an annual return and payment when the tax

remitted by the licensee for the preceding twelve months did not exceed \$400. When quarterly, semiannual, or annual reporting is authorized, taxes become due the first day of the month following the authorized reporting period and shall be delinquent on the twenty-first day thereof. A licensee requesting permission to request in writing to the Department, setting out the requested reporting period, the trade name, mailing address, and the licensee's pollutants license number.

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

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

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

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

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

(7) REFUNDS AND CREDITS.

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

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

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

c. The date on which the purchase was made;

d. The price paid for the pollutants;

e. The name and place of business of the seller;

f. The pollutant tax paid per gallon or per barrel; and

g. The Department of Environmental Protection storage tank facility identification number for the seller, if applicable;

2. In lieu of original sales invoices, the applicant applying for a refund may submit a detailed schedule of individual transactions that includes the information required under subparagraph 1. Original invoices or certified copies of invoices obtained from suppliers must be maintained by the

applicant in its records until tax imposed under Chapter 206, F.S., may no longer be determined and assessed under Section 95.091, F.S.

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

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

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

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

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

(d) Any licensee who has produced, imported, or purchased pollutants on which the tax has been paid to the State or supplier and who subsequently exports from the state said pollutants or products containing said pollutants may apply for a refund of the tax paid on the pollutant under the Water Quality Assurance Trust Fund, as provided in paragraph (a).

(e) Any person licensed pursuant to Chapter 206, F.S., that is eligible for a refund pursuant to Section 206.9942, F.S., may, in lieu of applying for a refund, take a credit on the monthly Pollutants Tax Return (Form DR-904). The credit may not

exceed the tax imposed on those gallons which would otherwise be eligible for refund. Any request for a credit shall be supported by a charge ticket, sales slip, invoice, or other tangible evidence of the sale showing the tax was paid to the State or supplier; applicable export schedules, and shipping and delivery documents.

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

DEPARTMENT OF TRANSPORTATION

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

PURPOSE AND EFFECT: The purpose of this rule development notice is to allow the public an opportunity to provide input to changes in the Toll Facilities Description and Toll Rate Schedule required by the construction of the N. W. 74th Street/Florida's Turnpike interchange. Section 338.155(1), Florida Statutes, does not permit the use of the State's toll facilities without paying a toll.

SUBJECT AREA TO BE ADDRESSED: The Florida Department of Transportation, Florida's Turnpike Enterprise is planning to construct a SunPass-Only interchange at N. W. 74th Street and Florida's Turnpike interchange. The project is located in Miami-Dade County. Tolls are proposed to be collected from vehicles accessing to and from the south only. This new interchange is approximately two miles south of the Okeechobee Toll Plaza.

SPECIFIC AUTHORITY: 334.044(2), 338.155(1) FS.

LAW IMPLEMENTED: 338.222, 338.231, 338.155 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 IS: James C. Myers, Clerk of Agency Proceedings, Florida Department of Transportation, Office of the General Counsel, 605 Suwannee Street, Mail Station 58, Tallahassee, Florida 32399-0458

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

14-15.0081 Toll Facilities Description and Toll Rate Schedule.

The Toll Facilities Description and Toll Rate Schedule, adopted November 15, 1987, and amended on February 8, 1988, August 1, 1988, February 2, 1989, May 10, 1989, July 1, 1991, August 1, 1991, November 6, 1991, July 11, 1993, November 28, 1993, September 18, 1994, June 6, 1995, July 9,

1995, January 1, 1996, March 31, 1996, April 28, 1996, June 2, 1996, July 28, 1996, September 23, 1997, November 24, 1997, February 12, 1998, June 30, 1998, July 29, 1998, January 6, 1999, February 9, 1999, April 29, 1999, June 21, 1999, September 4, 2001, March 26, 2002, April 10, 2003, October 1, 2003, December 11, 2003, March 7, 2004, ~~and~~ May 20, 2004, and _____, is hereby incorporated by this rule and made a part of the rules of the Department. Copies of this Department of Transportation Toll Facilities Description and Toll Rate Schedule and any amendments thereto are available at no more than cost.

Specific Authority 334.044(2), 338.155(1) FS. Law Implemented 338.222, 338.231, 338.155 FS. History—New 11-15-87, Amended 2-8-88, 8-1-88, 2-2-89, 5-10-89, 7-1-91, 8-1-91, 11-6-91, 7-11-93, 11-28-93, 9-18-94, 6-6-95, 7-9-95, 1-1-96, 3-31-96, 4-28-96, 6-2-96, 7-28-96, 9-23-97, 11-24-97, 2-12-98, 6-30-98, 7-29-98, 1-6-99, 2-9-99, 4-29-99, 6-21-99, 9-4-01, 3-26-02, 4-10-03, 10-1-03, 12-11-03, 3-7-04, 5-20-04, _____.

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.”

AGENCY FOR HEALTH CARE ADMINISTRATION

Medicaid

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

PURPOSE AND EFFECT: The purpose and effect of the proposed rule development are to incorporate changes to the Florida Title XIX Long-Term Care Reimbursement Plan payment methodology, effective July 1, 2005, in accordance with the 2005-06 General Appropriations Act, Senate Bill 2600, Specific Appropriation 219, and House Bill 1267, Section 2, 633.022, F.S.

1. Effective July 1, 2005, the Agency will modify the reimbursement methodology for nursing home rates in the Title XIX Long-Term Care Reimbursement Plan in order to implement a recurring methodology that may include, but is not limited to, the inflation factor, provider target, class ceiling, target rate class ceiling, new provider target, Medicaid Adjustment Rate, or any component of the Fair Rental Value System or property ceiling to result in a reduction in the reimbursement methodology for all components other than the direct patient care component. For the direct care component, the agency may reduce the class ceilings to help achieve the reduction. The recurring methodology will remove \$132,096,857 from inflationary and other price level increases.

- 2. Effective July 1, 2005, in accordance with House Bill 1267, Section 2, and 633.022, F.S.:
 - (a) Notwithstanding any provision of law to the contrary, each nursing home licensed under part II of chapter 400 shall be protected by an approved, supervised automatic sprinkler system in accordance with section 9 of the National Fire Protection Association, Inc., Life Safety Code, in accordance with the following schedule: Each hazardous area of each nursing home shall be protected by an approved, supervised automatic sprinkler system by no later than December 31, 2008. Each entire nursing home shall be protected by an approved, supervised automatic sprinkler system by no later than December 31, 2010.
 - (b) The division may grant up to two 1-year extensions of the time limits for compliance in subparagraph (a)2. if the division determines that the nursing home has been prevented from complying for reasons beyond its control.
 - (c) The division is authorized to adopt any rule necessary for the implementation and enforcement of this subsection. The division shall enforce this subsection in accordance with the provisions of this chapter, and any nursing home licensed under part II of chapter 400 that is in violation of this subsection may be subject to administrative sanctions by the division pursuant to this chapter.
 - (d) Adjustments shall be made to the provider Medicaid rate to allow reimbursement over a 5-year period for Medicaid’s portion of the costs incurred to meet the requirements of this subsection. Funding for this adjustment shall come from existing nursing home appropriations.

3. Address low occupancy rate adjustment issue.

SUBJECT AREA TO BE ADDRESSED: Nursing home reimbursement rates and automatic sprinkler systems.

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:

TIME AND DATE: 1:00 p.m., July 27, 2005

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Edwin Stephens, Medicaid Cost Reimbursement, Agency for Health Care Administration, 2727 Mahan Drive, Building 3, Tallahassee, Florida 32308, (850)414-2759

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

AGENCY FOR HEALTH CARE ADMINISTRATION**Medicaid**

RULE TITLE: RULE NO.:

Payment Methodology for Inpatient

Hospital Services 59G-6.020

PURPOSE AND EFFECT: The purpose and effect of the proposed rule development are to incorporate changes to the Florida Title XIX Inpatient Hospital Reimbursement Plan payment methodology, effective July 1, 2005, in accordance with the 2005-06 General Appropriations Act, Senate Bill 2600, Specific Appropriations 184, 190, 191, 221, 222 and Senate Bill 838, Section 4, 2005-06 Florida Legislature:

1. Effective July 1, 2005, Special Medicaid Payments will be made on a quarterly basis to statutory teaching hospitals, family practice teaching hospitals, hospitals providing primary care to low-income individuals, hospitals operating as designated or provisional trauma centers, and rural hospitals. Statutory teaching hospitals that received a special Medicaid payment in State Fiscal Year 2003-04 shall be paid interim payments of \$12,203,921 distributed in the same proportion as the State Fiscal Year 2003-04 special Medicaid payments to statutory teaching hospitals. Family practice teaching hospitals shall be paid interim payments of \$2,330,882 to be distributed equally among the hospitals. Hospitals providing primary care to low-income individuals and participating in the Primary Care DSH program in state Fiscal Year 2003-04 shall be paid interim payments of \$12,203,921 distributed in the same proportion as the Primary Care DSH payments for State Fiscal Year 2003-04. Hospitals designated as provisional trauma centers shall be paid interim payments of \$12,375,000. Of this amount \$5,355,000 shall be distributed equally among hospitals that are a Level I trauma center; \$4,500,000 shall be distributed equally among hospitals that are either a Level II or Pediatric trauma center; \$2,520,000 shall be distributed equally among the hospitals that are both a Level II and Pediatric trauma center. Rural hospitals participating in the Rural Hospital DSH program shall be paid interim payments of \$8,383,500 distributed in the same proportion as the DSH payments.
2. Effective July 1, 2005, Special Medicaid Payments will be made on a quarterly basis to hospitals that serve as a safety net in providing emergency, specialized pediatric trauma services and inpatient care to low-income individuals. Interim payments will be made in the following manner: \$46,121,019 shall be paid to University Medical Center – Shands; \$18,914,451 shall be paid to Tampa General Hospital; \$9,072,075 shall be paid to Mt. Sinai Medical Center; \$6,637,413 shall be paid to All Children’s Hospital; \$5,400,229 shall be paid to Miami Children’s Hospital; \$5,560,262 shall be paid to Orlando Regional Medical Center; \$7,703,253 shall be paid to Shands Teaching Hospital; \$3,322,365 shall be paid to Jackson Memorial Hospital; \$1,200,000 shall be paid to Lee Memorial Hospital/CMS; \$450,000 shall be paid to Baptist Hospital of Pensacola; \$55,072 shall be paid to Florida Hospital; \$54,402 shall be paid to Tallahassee Memorial Hospital; \$52,835 shall be paid to St. Joseph’s Hospital; \$291,706 shall be paid to St. Mary’s Hospital; \$330,366 shall be paid to Broward General Medical Center; \$215,975 shall be paid to Bayfront Medical Center and \$466,977 shall be paid to Sacred Heart Hospital; \$250,000 shall be paid to Naples Community Hospital.
3. Effective July 1, 2005, Special Medicaid Payments will be made on a quarterly basis to hospitals providing poison control programs. Total payments of \$3,183,014 will be made to qualifying hospitals. AHCA shall work in collaboration with the Florida Department of Health to determine which hospitals will receive these payments.
4. Effective July 1, 2005, interim Special Medicaid Payments up to \$7,297,495 will be made on a quarterly basis to hospitals to enhance primary care services to underserved areas of the state. AHCA shall work in collaboration with the Florida Department of Health to determine which hospitals will receive these payments.
5. Effective July 1, 2005, Special Medicaid Payments in the interim amount of \$517,513,720 will be made on a quarterly basis to hospitals providing enhanced services to low-income individuals through agreements with local county or other governmental entities. The amount of the Special Medicaid Payment to each hospital is proportional to the amount of the intergovernmental transfer received from the local county or governmental entity.
6. Effective July 1, 2005, Special Medicaid Payments in the interim amount of \$2,000,000 will be made on a quarterly basis to specialty pediatric facilities. The hospital must be licensed as a children’s specialty hospital and its combined Medicaid managed care and fee-for-service days as a percentage to total inpatient days equals or exceeds thirty (30) percent. The Agency shall use the 2003 Financial Hospital Uniform Reporting System (FHURS) data to determine the combined Medicaid managed care and fee-for-service days. The total special Medicaid payments made shall be distributed equally to the qualifying hospitals.
7. Effective July 1, 2005, inpatient reimbursement ceilings will be eliminated for hospitals whose sum of charity care and Medicaid days, as a percentage of adjusted patient days, equals or exceeds 11 percent. The Agency will use the average of the 1999, 2000 and 2001 audited DSH data available as of March 1, 2005. In the event the Agency does not have the prescribed three years of audited DSH data for a hospital, the Agency will use the average of the audited DSH data for 1999, 2000 and 2001 that are available. Effective July 1, 2005 through June 30, 2006

these hospitals will receive an interim amount equal to 50 percent of the benefit of being exempt from the application of these ceilings, except any public hospital that meets the 11 percent threshold using the average of the 1999, 2000 and 2001 audited DSH data will receive an interim amount equal to 92 percent of the benefit of being exempt from the application of these ceilings. If the prescribed three years of audited DSH data is not available for the public hospital, the Agency shall use the average of the 1999, 2000, and 2001 audited DSH data that is available for the public hospital. Any hospital that met the 11 percent threshold in the State Fiscal Year 2004-2005 and was also exempt from the inpatient reimbursement ceilings shall remain exempt from the inpatient reimbursement ceilings for State Fiscal Year 2005-2006 subject to the payment limitations imposed in this paragraph.

8. Effective July 1, 2005, the inpatient reimbursement ceilings for hospitals that have a minimum of ten licensed Level II Neonatal Intensive Care Beds and are located in Trauma Services Area 2 shall be eliminated. Effective July 1, 2005 through June 30, 2006 these hospitals will receive an interim amount equal to 50 percent of the benefit of being excluded from the application of an inpatient ceiling.
9. Effective July 1, 2005, the inpatient hospital reimbursement ceilings for hospitals whose Medicaid days as a percentage of total hospital days exceed 7.3 percent, and are designated or provisional trauma centers shall be eliminated. This provision shall apply to all hospitals that are a designated or provisional trauma center on July 1, 2005 and any hospitals that become a designated or provisional trauma center during State Fiscal Year 2005-2006. Effective July 1, 2005 through June 30, 2006 these hospitals will receive an interim amount equal to 92 percent of the benefit of being exempt from the application of these ceilings.

The agency shall use the average of the 1999, 2000 and 2001 audited DSH data available as of March 1, 2005. In the event the agency does not have the prescribed three years of audited DSH data for a hospital, the agency will use the average of the audited DSH data for 1999, 2000 and 2001 that are available.

10. Effective July 1, 2005, inpatient reimbursement ceilings shall be eliminated for teaching, specialty, Community Hospital Education Program hospitals and Level III Neonatal Intensive Care Units that have a minimum of three of the following designated tertiary services as regulated under the certificate of need program: pediatric bone marrow transplantation, pediatric open heart surgery, pediatric cardiac catheterization and pediatric heart transplantation. Effective July 1, 2005 through June 30,

2006 these hospitals will receive an interim amount equal to 92 percent of the benefit of being excluded from the application of an inpatient ceiling.

11. Interim payments regarding the elimination of reimbursement ceilings shall be increased up to 100% of the benefit of being exempt from the application of these ceilings should the hospital inpatient upper payment limit change to support such an increase. The hospitals qualifying for the restoration of their rates are the hospitals that qualified as teaching, Community Health Education program Hospitals, specialty, Level III Neonatal Intensive Care Units that have a minimum of three of the following designated tertiary services as regulated under the certificate of need program: pediatric bone marrow transplantation, pediatric open heart surgery, pediatric cardiac catheterization and pediatric heart transplantation, trauma centers where their Medicaid days as a percentage to total hospital days equals or exceeds 7.3 percent, hospitals whose Medicaid and charity care days as a percentage to total adjusted hospital days equals or exceeds 11 percent and hospitals with a minimum of ten licensed level II Neonatal Intensive Care Units located in Trauma Services Area 2. The restoration of the inpatient rates is contingent on new cost report data providing for an increase in the amount of public hospital upper payment limit for State Fiscal Year 2005-2006. Any allowable growth in the public hospital upper payment limit balance will first be used to restore the loss in inpatient rates experienced by Jackson Memorial Hospital. Upon the loss by Jackson Memorial Hospital being restored any remaining growth in the public upper payment limit balance will be applied to the remaining hospitals in the same proportion as their rate reduction.
12. Effective July 1, 2005, the agency shall implement a recurring methodology in the Title XIX Inpatient Hospital Reimbursement Plan that may include, but is not limited to, the inflation factor, variable cost target, county rate ceiling, county ceiling target rate or rate for fixed costs to achieve a recurring reduction of \$100,537,618 from inflationary and other price level increases.
13. For funds appropriated for public disproportionate share payments for state fiscal years beginning July 1, 2004 and later, the TAAPH (total amount available for public hospitals) shall be reduced by \$6,365,257 before computing the DSHP (disproportionate share hospital payment) for each public hospital. The \$6,365,257 shall be distributed equally between the public hospitals that are also designated statutory teaching hospitals. In computing the above amounts for public hospitals and hospitals that qualify under Section VI.A.2 of the Title XIX Inpatient Hospital Reimbursement Plan, the average of the 1998, 1999, and 2000 audited disproportionate share data will be used to determine each hospital's Medicaid days and

charity care for the 2004-2005 state fiscal year and the average of the 1999, 2000, and 2001 audited disproportionate share data to determine the Medicaid days and charity care for the 2005-2006 state fiscal year.

If the Agency does not have the prescribed 3 years of audited disproportionate share data as noted above for a hospital, the agency shall use the average of the years of the audited disproportionate share data as noted in the paragraph above that is available.

14. Effective July 1, 2005, for the 2005-2006 state fiscal year only, the DSHP (disproportionate share hospital payment) for the public nonstate hospitals shall be computed using a weighted average of the disproportionate share payments for the 2004-2005 state fiscal year which uses an average of the 1998, 1999, and 2000 audited disproportionate share data and the disproportionate share payments for the 2005-2006 state fiscal year as computed using the formula above and using the average of the 1999, 2000, and 2001 audited disproportionate share data. The final DSHP (disproportionate share hospital payment) for the public nonstate hospitals shall be computed as an average using the calculated payments for the 2005-2006 state fiscal year weighted at 65 percent and the disproportionate share payments for the 2004-2005 state fiscal year weighted at 35 percent.

15. The 2005-06 Disproportionate Share appropriations are as follows:

Regular DSH	\$200,666,508
Mental Health	\$60,998,692
Rural	\$12,743,294
Specialty	\$2,444,444

16. The definition of charity care or uncompensated charity care has been updated to include "other than restricted or unrestricted revenues provided to a hospital by local governments or tax districts regardless of the method of payment" to be in accordance with Section 409.911, F.S.

17. In accordance with Section 409.9062, F.S., lung transplant services for Medicaid recipients, Medicaid will reimburse approved lung transplant facilities a global fee for providing lung transplant services to Medicaid recipients.

SUBJECT AREA TO BE ADDRESSED: Florida Medicaid special Medicaid payments (SMPs), upper payment limit (UPL), disproportionate share (DSH) payments, definition of charity care, and reimbursement for lung transplants.

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., July 26, 2005

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Edwin Stephens, Medicaid Program Analysis, Agency for Health Care Administration, 2727 Mahan Drive, Building 3, Room 2120-B, Tallahassee, Florida 32308, (850)414-2759

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

AGENCY FOR HEALTH CARE ADMINISTRATION

Medicaid

RULE TITLE: Payment Methodology for Services in Facilities Not Publicly Owned and Publicly Operated (Facilities Formerly Known as ICF/DD Facilities) **RULE NO.:** 59G-6.045

PURPOSE AND EFFECT: The purpose of the proposed rule development is to incorporate changes to the Florida Title XIX Intermediate Care Facilities (ICF) for the Mentally Retarded and the Developmentally Disabled Facilities not Publicly Owned and not Publicly Operated Reimbursement Plan (the Plan) in accordance with the 2005-06 General Appropriations Act, Senate Bill 2600, Specific Appropriation 218.

The purpose and the effect of the proposed amendment are:
 1. Effective July 1, 2005, the Agency shall implement a recurring methodology in the Title XIX Intermediate Care Facility for the Developmentally Disabled Reimbursement Plan that may include, but is not limited to, the inflation factor, and variable cost targets to achieve the cost savings.

SUBJECT AREA TO BE ADDRESSED: Florida Medicaid Title XIX Intermediate Care Facilities (ICF) for the Mentally Retarded and the Developmentally Disabled Facilities not publicly owned and not publicly operated reimbursement methodology.

SPECIFIC AUTHORITY: 409.919 FS.

LAW IMPLEMENTED: 409.908 FS.

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

TIME AND DATE: 10:00 a.m., August 3, 2005

PLACE: 2727 Mahan Drive, Conference Room D, Building 3, Tallahassee, Florida 32308

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Edwin Stephens, Bureau Chief, Medicaid Cost Reimbursement, Agency for Health Care Administration, 2727 Mahan Drive, Building 3, Room 2106-B, Tallahassee, Florida 32308, (850)414-2759

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

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Professional Engineers

RULE TITLE: Citations RULE NO.: 61G15-19.0071

PURPOSE AND EFFECT: Purpose and effect is to increase the maximum fine listed under paragraph 61G15-19.0071(3)(a), F.A.C.

SUBJECT AREA TO BE ADDRESSED: Citations.

SPECIFIC AUTHORITY: 455.224, 455.225 FS.

LAW IMPLEMENTED: 455.224, 455.227, 471.023, 471.033 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Paul Martin, Executive Director, Board of Professional Engineers, 2507 Callaway Road, Suite 200, Tallahassee, Florida 32301

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

61G15-19.0071 Citations.

(1) through (2) No change.

(3) The following violations with accompanying fines may be disposed of by citation:

(a) An engineer who has practiced or offered to practice engineering through a corporation, partnership, or fictitious name which has not been duly certified. The fine shall be \$100 for each month or fraction thereof of said activity, up to a maximum of \$5,000 ~~\$1,000~~. (See Sections 455.227(1)(j), 471.023, and 471.033(1)(a), F.S.)

(b) through (d) No change.

(4) through (7) No change.

Specific Authority 455.224, 455.225 FS. Law Implemented 455.224, 455.227, 471.023, 471.033 FS. History—New 4-2-00, Amended.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Professional Engineers

RULE TITLE: General Responsibility RULE NO.: 61G15-35.001

PURPOSE AND EFFECT: Purpose and effect is to describe additional responsibilities incumbent on Professional Engineers offering Threshold Building Inspection services.

SUBJECT AREA TO BE ADDRESSED: General Responsibility.

SPECIFIC AUTHORITY: 471.008, 471.033(2) FS.

LAW IMPLEMENTED: 471.015(7), 471.033, 471.045 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Paul Martin, Executive Director, Board of Professional Engineers, 2507 Callaway Road, Suite 200, Tallahassee, Florida 32301

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

61G15-35.001 General Responsibility.

Professional Engineers offering Threshold Building Inspection services pursuant to Section 553.79, F.S., shall provide inspections in accordance with the structural inspection plan provided by the engineer or architect of record to insure compliance with permitted documents. In addition to inspections in accordance with the structural inspection plan, the engineer shall determine that a professional engineer who specializes in shoring design has inspected the shoring and reshoring ~~will inspect the shoring and reshoring~~ for conformance with shoring and reshoring plans submitted to the enforcing agency.

Specific Authority 471.008, 471.033(2) FS. Law Implemented 471.015(7), 471.033, 471.045 FS. History—New 3-21-01, Amended.

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 Nursing

RULE TITLE: Fees RULE NO.: 64B9-7.001

PURPOSE AND EFFECT: To add to this rule a biennial renewal fee for certified nursing assistants.

SUBJECT AREA TO BE ADDRESSED: Fees.

SPECIFIC AUTHORITY: 456.013(2), 456.017, 456.025, 456.036, 464.006, 464.014(1) FS.

LAW IMPLEMENTED: 119.07(1)(a), 456.013(2), 456.017(1)(c), 456.025, 456.036, 464.008, 464.009, 464.012, 464.013, 464.014 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Dan Coble, Executive Director, Board of Nursing, 4052 Bald Cypress Way, Bin #C07, Tallahassee, Florida 32399-3259

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

64B9-7.001 Fees.

The following fees are prescribed by the Board.

(1) through (14) No change.

(15) The biennial renewal fee for certified nursing assistant shall be twenty dollars (\$20) as provided in Section 464.203, F.S.

Specific Authority 456.013(2), 456.017, 456.025, 456.036, 464.006, 464.014(1) FS. Law Implemented 119.07(1)(a), 456.013(2), 456.017(1)(c), 456.025, 456.036, 464.008, 464.009, 464.012, 464.013, 464.014 FS. History--New 9-12-79, Amended 3-5-81, 12-28-82, 11-17-83, Formerly 21O-15.01, Amended 9-23-86, 2-5-87, 10-21-87, 11-19-89, 3-13-90, 1-1-92, 6-24-93, Formerly 21O-15.001, 61F7-7.001, Amended 9-13-94, 11-6-94, 4-12-95, Formerly 59S-7.001, Amended 8-18-98, 11-2-98, 6-20-00, 7-7-02.

DEPARTMENT OF HEALTH

Board of Nursing

RULE TITLE: In-Service Training Requirements for

RULE NO.:

Certified Nursing Assistants 64B9-15.011

PURPOSE AND EFFECT: To amend the time requirements of in-service training of Certified Nursing Assistants.

SUBJECT AREA TO BE ADDRESSED: In-Service Training Requirements for Certified Nursing Assistants.

SPECIFIC AUTHORITY: 464.202, 464.203 FS.

LAW IMPLEMENTED: 456.024, 464.203, 464.2085 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Dan Coble, Executive Director, Board of Nursing, 4052 Bald Cypress Way, Bin #C07, Tallahassee, Florida 32399-3259

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

64B9-15.011 In-Service Training Requirements for Certified Nursing Assistants.

(1) Each certified nursing assistant must complete a minimum of 12 ~~18~~ hours of in-service training each calendar year. For candidates certified during the calendar year, the minimum in-service hours required shall be prorated at the rate of 1.0 ~~1.5~~ hours per month from the month of initial certification to the end of the calendar year.

(2) through (6) No change.

Specific Authority 464.202, 464.203 FS. Law Implemented 456.024, 464.203, 464.2085 FS. History--New 5-25-03, Amended _____.

DEPARTMENT OF HEALTH

Board of Osteopathic Medicine

RULE TITLE: Inactive Status License

RULE NO.:

64B15-12.007

PURPOSE AND EFFECT: The Board proposes the development of a rule amendment to address criteria for reactivation of an inactive license.

SUBJECT AREA TO BE ADDRESSED: Criteria for the reactivation of an inactive license.

SPECIFIC AUTHORITY: 456.036 FS.

LAW IMPLEMENTED: 456.036 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: Pamela King, Executive Director, Board of Osteopathic Medicine/MQA, 4052 Bald Cypress Way, Bin #C06, Tallahassee, Florida 32399-3256

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

DEPARTMENT OF HEALTH

Board of Osteopathic Medicine

RULE TITLE: Standard of Care for Office Surgery

RULE NO.:

64B15-14.007

PURPOSE AND EFFECT: The Board proposes the development of rule amendments to address appropriate medications for the crash cart for office surgery procedures.

SUBJECT AREA TO BE ADDRESSED: Appropriate medications for the crash cart during office surgery procedures.

SPECIFIC AUTHORITY: 459.005(1), 459.015(1)(z), 459.026 FS.

LAW IMPLEMENTED: 459.015(1)(g),(x),(z),(aa), 459.026 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Pamela King, Executive Director, Board of Osteopathic Medicine/MQA, 4052 Bald Cypress Way, Bin #C06, Tallahassee, Florida 32399-3256

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

64B15-14.007 Standard of Care for Office Surgery. NOTHING IN THIS RULE RELIEVES THE SURGEON OF THE RESPONSIBILITY FOR MAKING THE MEDICAL DETERMINATION THAT THE OFFICE IS AN APPROPRIATE FORUM FOR THE PARTICULAR PROCEDURE(S) TO BE PERFORMED ON THE PARTICULAR PATIENT.

- (1) through (3) No change.
- (4) Level II Office Surgery.
 - (a) No change.
 - (b) Standards for Level II Office Surgery.
 - 1. through 2. No change.
 - 3. Equipment and Supplies Required.

a. Full and current crash cart at the location the anesthetizing is being carried out. The crash cart must include, at a minimum, the following resuscitative medications:

- I. Adenosine 6 mg/2 ml x3 ~~Adrenalin (epinephrine) 1:10,000 dilution; 10ml~~
 - II. Albuterol Inhaler ~~Adrenalin (epinephrine) 1:1000 dilution; 1ml~~
 - III. Amiodarone 150 mg x2
 - IV. ~~Atropine 0.4 mg/ml; 3 ml~~ 0.1mg/ml; 5ml
 - V. ~~Benadryl (diphenhydramine)~~
 - V. Calcium chloride 10%; 10 ml
 - VI. ~~Dextrose 50%; 50 ml~~
 - VII. Diphenhydramine 50 mg ~~Dilantin (phenytoin)~~
 - VIII. Dopamine 200 mg minimum
 - IX. Epinephrine 1:10,000 dilution; 10 ml ~~Heparin~~
 - X. Epinephrine 1:1000 dilution; 1ml x 3 ~~Inderal (propranolol)~~
 - XI. Flumazenil 0.1 mg/ml; 5 ml x 2 ~~Isuprel~~
 - XII. Furosemide 40 mg ~~Lanoxin (digoxin)~~
 - XIII. Hydrocortisone or Methylprednisolone or Dexamethasone ~~Lasix (furosemide)~~
 - XIV. Lidocaine 100 mg ~~Xylocaine (lidocaine)~~
 - XV. Magnesium sulfate 1 gm x 2 ~~50%~~
 - XVI. Narcan (naloxone) 0.4 mg/ml; 3 ml
 - XVII. Propranolol 1 mg x 1 ~~Pronestyl (procainamide)~~
 - XVIII. Sodium bicarbonate 50mEq/50ml
 - XIX. Succinylcholine 1 vial ~~Solu-medrol (methylprednisolone)~~
 - XX. Vasopressin 20 units x 2
 - XXI. ~~XX-~~ Verapamil hydrochloride 5 mg x 2
 - XXI. ~~Romazicon~~
- b. A Benzodiazepine must be stocked, but not on the crash cart.

c. ~~b.~~ Suction devices, endotracheal tubes, laryngoscopes, etc.

- ~~d.e.~~ Positive pressure ventilation device (e.g. Ambu) plus oxygen supply.
- ~~e.d.~~ Double tourniquet for the Bier block procedure.
- ~~f.e.~~ Monitors for blood pressure/EKG/Oxygen saturation.
- ~~g.f.~~ Emergency intubation equipment.
- ~~h.g.~~ Adequate operating room lighting.
- ~~i.h.~~ Emergency power source able to produce adequate power to run required equipment for a minimum of two (2) hours.
- ~~j.i.~~ Appropriate sterilization equipment.
- ~~k.j.~~ IV solution and IV equipment.
- 4. No change.
- (5) through (6) No change.

Specific Authority 459.005(1), 459.015(1)(z), 459.026 FS. Law Implemented 459.015(1)(g),(x),(z),(aa), 459.026 FS. History--New 11-29-01, Amended 2-23-03,_____.

DEPARTMENT OF HEALTH

Board of Osteopathic Medicine

RULE TITLE: Probationary Conditions and Definitions
 RULE NO.: 64B15-19.005
 PURPOSE AND EFFECT: The Board proposes the development of a rule amendment to address supervisors or monitors of physicians on probation.
 SUBJECT AREA TO BE ADDRESSED: Supervisors or monitors of physicians on probation.
 SPECIFIC AUTHORITY: 459.005 FS.
 LAW IMPLEMENTED: 459.015(2)(g) 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: Pamela King, Executive Director, Board of Osteopathic Medicine/MQA, 4052 Bald Cypress Way, Bin #C06, Tallahassee, Florida 32399-3256

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

DEPARTMENT OF FINANCIAL SERVICES

Division of Workers' Compensation

RULE TITLE: Employer Worksites
 RULE NO.: 69L-6.029
 PURPOSE AND EFFECT: Section 440.107(7)(a), F.S., declares that a stop-work order requires an employer to cease all business operations. Further, the section states that "[i]n addition to serving a stop-work order at a particular worksite which shall be effective immediately, the department shall immediately proceed with service upon the employer which shall be effective upon all employer worksites in the state for

which the employer is not in compliance.” The purpose of this rule is to prescribe the scope of a stop-work order issued against an employer who violates the coverage requirements or the records production requirements specified in the Workers’ Compensation Law, Chapter 440, Florida Statutes. In effect, this rule codifies worksites for which an employer is not in compliance for purposes of serving a stop-work order directing an employer to cease all business operations at all worksites in the state or at a particular worksite in the state. Also the rule declares that a penalty assessed under Section 440.107(7)(d)1., F.S., shall be based on an employer’s payroll at all worksites where the employer is not in compliance.

SUBJECT AREA TO BE ADDRESSED: The scope of stop-work orders issued under Section 440.107, F.S.

SPECIFIC AUTHORITY: 440.107(9), 440.591 FS.

LAW IMPLEMENTED: 440.107(7)(a), 440.107(7)(d)1. FS.

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

TIME AND DATE: 1:30 p.m., August 16, 2005

PLACE: Room 104J, Hartman Building, 2012 Capital Circle, Southeast, 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 IS: Andrew Sabolic, Bureau Chief, Bureau of Compliance, Division of Workers’ Compensation, Department of Financial Services, 200 East Gaines Street, Tallahassee, Florida 32399-4228, (850)413-1600

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

69L-6.029 Employer Worksites.

(1) “Worksite” for purposes of this rule means a place in Florida where an employer conducts business operations.

(2) Upon service of a stop work order on an employer, the stop work order shall be effective upon all employer worksites in the state for which the employer is not in compliance.

(3) The worksites for which an employer is not in compliance shall be determined as follows:

(a) If the employer failed to meet the coverage requirements of Chapter 440, F.S. and the Florida Insurance Code, all worksites of the employer in the state are not in compliance and the stop work order shall be in effect for all the employer’s worksites requiring the cessation of all business operations for such employer in the state.

(b) If an out-of-state employer that is required to provide workers’ compensation coverage for employees engaged in work in Florida, pursuant to Rule 69L-6.019, F.A.C., failed to obtain or maintain a Florida policy or endorsement that utilizes Florida class codes, rates, rules, and manuals that are in compliance with and approved under the provisions of Chapter 440, F.S., and the Florida Insurance Code, all worksites of the employer in the state are not in compliance and the stop work order shall be in effect for all the employer’s worksites requiring the cessation of all business operations for such employer in the state.

(c) If the employer failed to produce the required business records within five business days after receipt of the written request of the department, all worksites of the employer in the state are not in compliance and the stop work order shall be in effect for all the employer’s worksites requiring the cessation of all business operations for such employer in the state.

(d) If the employer has materially understated or concealed payroll, all worksites of the employer in the state are not in compliance and the stop work order shall be in effect for all the employer’s worksites requiring the cessation of all business operations for such employer in the state.

(e) If the employer materially misrepresented or concealed employee duties so as to avoid proper classification for premium calculations, all worksites of the employer in the state are not in compliance and the stop work order shall be in effect for all the employer’s worksites requiring the cessation of all business operations for such employer in the state.

(f) If the employer materially misrepresented or concealed information pertinent to the computation and application of an experience modification factor, all worksites of the employer in the state are not in compliance and the stop work order shall be in effect for the employer’s worksites requiring the cessation of all business operations for such employer in the state.

(g) When the department identifies an employee or employees that are required to have the payment of compensation secured for on their behalf and the employer, including a contractor who becomes the employer of the employees of a subcontractor or subcontractors who have not secured the payment of compensation, pursuant to Section 440.10, F.S., has secured the payment of compensation for its employees by entering into a client service agreement with an employee leasing company licensed under Chapter 468, F.S., and the department determines that one or more employees are not identified as assigned employees under the client service agreement at a particular worksite or worksites of the employer only, the particular worksite or worksites are not in compliance and the stop work order shall only be in effect at such particular worksite or worksites of the employer.

(4) A penalty assessed under Section 440.107(7)(d)1., F.S., that exceeds the statutory minimum penalty shall include the employer's payroll and any violations of Section 440.107, F.S., for all its worksites where the employer is not in compliance.

Specific Authority 440.107(9), 440.591 F.S. Law Implemented 440.107(7)(a), 440.107(7)(d)1. F.S. History—New _____.

FINANCIAL SERVICES COMMISSION

Office of Insurance Regulation

RULE TITLE: Healthy Lifestyle Rebate
 RULE NO.: 69O-149.0055
 PURPOSE AND EFFECT: To provide implementation of the healthy lifestyle rebate provisions enacted into law in 2005.
 SUBJECT AREA TO BE ADDRESSED: Healthy Lifestyle Rebate.
 SPECIFIC AUTHORITY: 624.308(1), 627.410(6), 641.31(2), 641.36 FS.
 LAW IMPLEMENTED: 624.307(1), 627.6402, 627.65626, 641.31(40) 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., August 5, 2005
 PLACE: Room 142, 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 Office 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: Frank Dino, Actuary, Life and Health Product Review, Office of Insurance Regulation, e-mail: frank.dino@fldfs.com
 THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

FINANCIAL SERVICES COMMISSION

Office of Insurance Regulation

RULE TITLE: Healthy Lifestyle Rebate
 RULE NO.: 69O-191.0545
 PURPOSE AND EFFECT: To provide implementation of the healthy lifestyle rebate provisions enacted into law in 2005.
 SUBJECT AREA TO BE ADDRESSED: Healthy Lifestyle Rebate.
 SPECIFIC AUTHORITY: 641.36, 641.31(2) FS.
 LAW IMPLEMENTED: 641.31(40) 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., August 5, 2005
 PLACE: Room 142, 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 Office 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: Frank Dino, Actuary, Life and Health Product Review, Office of Insurance Regulation, e-mail: frank.dino@fldfs.com
 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."

DEPARTMENT OF CORRECTIONS

RULE TITLE: Searches of Inmates
 RULE NO.: 33-602.204
 PURPOSE AND EFFECT: The purpose and effect of the proposed rule is to ensure that searches of female inmates are conducted by female staff except in emergency situations.
 SUMMARY: The proposed rule requires that searches of female inmates be conducted by female staff except in emergency situations.
 SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: None.

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

SPECIFIC AUTHORITY: 944.09, 944.473 FS.
 LAW IMPLEMENTED: 944.09, 944.47, 944.472, 944.473 FS.
 IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.