

Specific Authority ~~120.54(9)~~; 327.04, 327.46 FS. Law Implemented 327.46 FS. History—New 5-3-94, Formerly 16N-24.020, 62N-24.020, Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Ms. Tara Alford, Management Analyst, Boating and Waterways Section, Division of Law Enforcement, (850)410-0656, extension 17169, Florida Fish and Wildlife Conservation Commission, 620 South Meridian Street, Tallahassee, Florida 32399

NAME OF SUPERVISOR OR PERSON WHO APPROVED THE PROPOSED RULE: Colonel Julie Jones, Director, Division of Law Enforcement, Florida Fish and Wildlife Conservation Commission, 620 South Meridian Street, Tallahassee, Florida 32399

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: June 16, 2005

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: November 10, 2005

Section III Notices of Changes, Corrections and Withdrawals

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Division of Marketing and Development

RULE CHAPTER NO.:	RULE CHAPTER TITLE:
5H-25	Certification of Agriculture Education and Promotion Facility
RULE NOS.:	RULE TITLES:
5H-25.001	Application
5H-25.002	Certification of an Agriculture Education and Promotion Facility Pursuant to Sections 120.536(1) and 120.54, F.S.
5H-25.003	Evaluation and Ranking
5H-25.004	Submission

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 31, No. 39, September 30, 2005, issue of the Florida Administrative Weekly.

When adapted the full text will read as follows:

5H-25.001 Application.

Upon the adoption of the proposed rule, Form DACS-06114 entitled, Agriculture Education and Promotion Facility Request for Funding, shall be required by the Department of Agriculture and Consumer Services as procedure according to Section 120.55 (1)(a)4., F.S. 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 Pursuant to Sections 120.536(1) and 120.54, F.S.

The Department will apply the following criteria:

(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 bonds (as defined in Section 218.369, F.S.). A fair association must meet the definition as in Section 616.001(9), F.S.

(3) Applicants must demonstrate 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 following criteria shall be used to competitively rank the certified project applications with priority given in descending order using only as many of the criteria as necessary to produce the ranked list:

(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(6), 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 ties from applying all above criteria, 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(2) FS. Law Implemented 288.1175 FS. History—New _____.

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 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 Dentistry

RULE NO.: 64B5-14.001
RULE TITLE: Definitions

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule, as noticed in Vol. 31, No. 14, April 8, 2005, Florida Administrative Weekly has been withdrawn.

DEPARTMENT OF HEALTH

Board of Dentistry

RULE NO.: 64B5-14.005
RULE TITLE: Application for Permit

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 31, No. 14, April 8, 2005, issue of the Florida Administrative Weekly. The changes are being made in response to comments from the Joint Administrative Procedures Committee.

The changes are as follows:

Paragraph (1) is changed to read as follows: (1) No dentist shall administer, supervise or permit another health care practitioner, as defined in Section 456.001, F.S., to perform the administration of general anesthesia, deep sedation, conscious sedation or pediatric conscious sedation in a dental office for dental patients, unless such dentist possesses a permit issued by the Board. A permit is required even when another health care practitioner, as defined in Section 456.001, F.S., administers general anesthesia, deep sedation, conscious sedation, or pediatric conscious sedation in a dental office for a dental patient. The dentist holding such a permit shall be subject to review and such permit must be renewed biennially. Nothing herein shall be read to authorize the administration of any anesthesia by a health care practitioner who is permitted to administer anesthesia pursuant to their own professional license. All dentists in a practice who perform the administration of general anesthesia, deep sedation, conscious sedation or pediatric conscious sedation shall each possess an individual permit. Nothing in this paragraph shall be construed to prohibit administration of anesthetics as part of a program authorized under Rule 64B4-14.003, F.A.C., or any other educational program authorized by Board rule, for training in the anesthetic being administered.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Sue Foster, Executive Director, Board of Dentistry/MQA, 4052 Bald Cypress Way, Bin #C08, Tallahassee, Florida 32399-3258

DEPARTMENT OF HEALTH

Division of Disease Control

RULE NO.: 64E-2.008
RULE TITLE: Emergency Medical Technician

NOTICE OF WITHDRAWAL

Notice is hereby given that the above-referenced rule, as noticed in Vol. 31, No. 41, in the October 14, 2005, issue of the Florida Administrative Weekly, has been withdrawn, due to

duplication in the October 7, 2005, issue of the Florida Administrative Weekly. The person to be contacted regarding the Notice of Withdrawal is: Donna Erlich, Assistant General Counsel, 4052 Bald Cypress Way, Bin #A-02, Tallahassee, Florida 32399-1703.

Section IV Emergency Rules

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE TITLES:	RULE NOS.:
Scope; Definitions; Index Price	12BER05-10
Imposition of the Gross Receipts Tax	12BER05-11
Registration for Gross Receipts Tax Purposes	12BER05-12
Payment of Gross Receipts Tax; Reports	12BER05-13

SPECIFIC FACTS AND REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY, OR WELFARE: Chapter 2005-148, Laws of Florida, authorizes the Department of Revenue to promulgate emergency rules, and to renew such rules, to implement the provisions of the law. The promulgation of these emergency rules ensures that the appropriate procedures and forms are available for reporting and remitting gross receipts tax on utility service.

REASONS FOR CONCLUDING THAT THE PROCEDURE USED IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules, and the renewal of such rules, to ensure the prompt availability of procedures taxpayers can follow to comply with Chapter 203, F.S. (as amended by Chapter 2005-148, Laws of Florida). The Department of Revenue previously sought comment on these emergency rules to the extent possible within the time restraints resulting from the statutory requirements. The preliminary text of proposed rules regarding the imposition of the gross receipts tax on utility services was posted on the Department of Revenue web site. A rule development workshop was held on November 16, 2005, to receive public comments regarding the preliminary text. The public comments received were considered by the Department in preparation of these emergency rules.

SUMMARY OF THE RULES: Emergency Rule 12BER05-10, (Scope; Definitions; Index Price): (1) provides that Emergency Rules 12BER05-10 through 12BER05-13, apply to the tax imposed under Chapter 203, F.S., on utility services delivered to a retail consumer in Florida; (2) defines the terms “cost price,” “distribution company,” “Department,” “electricity index price,” “gas index price,” “gross receipts,” “utility services,” and “person” for purposes of Emergency Rules 12BER05-10 through 12BER05-13; (3) provides that the gross receipts tax imposed on certain utility services delivered to a retail consumer in Florida is based on an index price; (4)

provides how the Department will announce the annual index prices for electricity and for natural and manufactured gas; and (5) provides that the index price applies to electricity only if the transportation of the electricity is sold independent of the sale of the electricity itself.

Emergency Rule 12BER05-11, (Imposition of the Gross Receipts Tax), provides: (1) that the 2.5 percent gross receipts tax is imposed on distribution companies’ gross receipts from the privilege of selling and transporting natural or manufactured gas to retail consumers in Florida; (2) how the tax is computed based on the index price; (3) that the sale or transportation of natural or manufactured gas to public or private utilities for use as a fuel in the generation of electricity or for resale is not subject to tax; (4) that the sale or transportation of natural or manufactured gas to persons eligible for an exemption under Section 212.08(7)(ff)2., F.S., for use as an energy source or a raw material is not subject to tax and guidelines on how to document such sales; (5) that the 2.5 percent gross receipts tax is imposed on distribution companies’ gross receipts from the privilege of selling and transporting electricity to retail consumers in Florida and how the tax is to be calculated; (6) that the tax does not apply to receipts from customers for purposes of resale; (7) that receipts from separately itemized charges for the connection, disconnection, suspension, or restoration of utility services are not subject to tax; (8) that receipts from separately itemized fees for returned checks, late payments, and interest due on late payments are not subject to the gross receipts tax; (9) that receipts from separately itemized charges for the sale, lease, rental, repair, or maintenance of customer premises equipment are not subject to gross receipts tax; (10) guidelines on how gross receipts tax is applied to charges for utility services separately itemized to customers as an amount for services based on a standard rate amount with a separate rate adjustment; (11) that each and every fee imposed by a political subdivision of the State of Florida that is passed on to the customer as a separately itemized charge is included in the gross receipts subject to tax; (12) that any municipal public service tax and any sales tax separately itemized to the customer is not included in the gross receipts subject to tax; (13) that the sale or delivery of electricity as part of an electric interchange agreement or contract between utilities is not subject to tax and guidelines on how to document such sale or delivery; (14) that wholesale sales of electric transmission services and the loss of electricity from the generation, transmission, or distribution of electricity is not subject to tax; (15) guidelines regarding any separately itemized charge for gross receipts tax on a customer’s bill, invoice, statement, or other evidence of sale; (16) guidelines on the imposition of tax on natural or manufactured gas imported into Florida for which the Florida gross receipts tax has not been paid; (17) guidelines on how to document sales of utility services for purposes of resale; and (18) recordkeeping requirements for taxpayers who sell or deliver utility services.