

Specific Authority 985.404(10)(b) FS. Law Implemented 985.404(10)(b)8. FS. History--New_____.

DEPARTMENT OF JUVENILE JUSTICE

Medical Services

RULE CHAPTER NO.: RULE CHAPTER TITLE:
 63M-1 Human Immunodeficiency Virus (HIV)
 RULE NOS.: RULE TITLES:
 63M-1.001 Testing
 63M-1.002 Confidentiality

NOTICE OF WITHDRAWAL

Notice is hereby given that the above-referenced proposed rule provisions, as noticed in Vol. 32, No. 12, of the Florida Administrative Weekly on March 24, 2006, have been withdrawn.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Clyde Benedix, Policy Development Officer, Department of Juvenile Justice, Office of Administration, 2737 Centerview Drive, Ste. 312, Tallahassee, FL 32399-3100

DEPARTMENT OF HEALTH

Board of Acupuncture

RULE NO.: RULE TITLE:
 64B1-3.001 Definitions

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. 32, No. 18, of the May 5, 2006, issue of the Florida Administrative Weekly. The change is in response to written comments submitted by the staff of the Joint Administrative Procedures Committee (JAPC). The Board, at its meeting held on June 23, 2006, voted to make changes to the rule to address the JAPC concerns.

Rule 64B1-3.001(6) – Subsection (6) should be deleted as follows:

~~(6) Acupuncture physician means any person certified as provided in this chapter to practice acupuncture as a primary health care provider.~~

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Pamela King, Executive Director, Board of Acupuncture, 4052 Bald Cypress Way, Bin C06, Tallahassee, Florida 32399

DEPARTMENT OF HEALTH

Board of Acupuncture

RULE NO.: RULE TITLE:
 64B1-9.005 Definitions

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule, as noticed in Vol. 32, No. 18, May 5, 2006, Florida Administrative Weekly has been withdrawn.

DEPARTMENT OF HEALTH

Board of Nursing Home Administrators

RULE NO.: RULE TITLE:
 64B10-16.001 General Information

NOTICE OF WITHDRAWAL

Notice is hereby given that the above-referenced proposed Rule, as noticed in Vol. 31, No. 20, of the Florida Administrative Weekly on May 20, 2005, has been withdrawn.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Joe Baker, Jr., Executive Director, Board of Nursing Home Administrators/MQA, 4052 Bald Cypress Way, Bin #C07, Tallahassee, Florida 32399-3257

DEPARTMENT OF HEALTH

Board of Nursing Home Administrators

RULE NO.: RULE TITLE:
 64B10-16.002 Preceptor

NOTICE OF WITHDRAWAL

Notice is hereby given that the above-referenced proposed Rule, as noticed in Vol. 31, No. 20, of the Florida Administrative Weekly on May 20, 2005, has been withdrawn.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Joe Baker, Jr., Executive Director, Board of Nursing Home Administrators/MQA, 4052 Bald Cypress Way, Bin #C07, Tallahassee, Florida 32399-3257

**Section IV
 Emergency Rules**

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:
 12AER06-5 Sales of Books, Clothing and School Supplies during the Period July 22 through July 30, 2006

SPECIFIC FACTS AND REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY, OR WELFARE: Section 1, Chapter 2006-63, Laws of Florida, authorizes the Department of Revenue to promulgate emergency rules to implement the provisions of the law specifying a period during which the sale of certain books, clothing, and school supplies are exempt from sales and use tax. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate means regarding the exemption during the period from 12:01 a.m., July 22, 2006, through midnight, July 30, 2006, for sales of books, clothing, wallets, or bags having a selling price of \$50

or less per item and for sales of school supplies having a selling price of \$10 per item or less. The exemption does not apply to sales within a theme park or entertainment complex as defined in Section 509.013(9), F.S., or within a public lodging establishment as defined in Section 509.013(4), F.S., or within an airport as defined in Section 330.27(2), F.S. The rule defines "clothing," "books," "school supplies," "theme park or entertainment complex," "public lodging establishment," "airport" and "mail order sales." The rule describes the items that are included in the exemption and explains how various transactions are to be handled for purposes of the exemption, including sales of sets of both exempt and taxable items, items normally sold as a unit, mail order sales, shipping and handling charges, layaway sales, rain checks, exchanges, refunds, coupons, rebates, and discounts, repairs and alterations, gift certificates, rentals of clothing, reporting requirements, documentation to be maintained, and merchant's license fees. The rule provides a list of items and their taxable status during the exemption period for clothing, school supplies, and books. REASONS FOR CONCLUDING THAT THE PROCEDURE USED IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of an emergency rule to administer the provisions of Section 1, Chapter 2006-63, Laws of Florida, which specify a period during which the sale of certain books, clothing, and school supplies are exempt from sales and use tax. Additionally, an emergency rule is the most expedient and appropriate means of notifying dealers and taxpayers of the provisions of Section 1, Chapter 2006-63, Laws of Florida.

SUMMARY OF THE RULE: Emergency Rule 12AER06-5 notifies the general public and retailers of the exemption during the period from 12:01 a.m., July 22, 2006, through midnight, July 30, 2006, for sales of books, clothing, wallets, or bags having a selling price of \$50 or less per item and for sales of school supplies having a selling price of \$10 per item or less.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Alan Fulton, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)488-8026

THE FULL TEXT OF THE EMERGENCY RULE IS:

12AER06-5 Sales of Books, Clothing and School Supplies during the Period July 22 through July 30, 2006.

(1) Exempt Clothing and Book Sales.

(a) Beginning at 12:01 a.m. on July 22, 2006, and ending at midnight on July 30, 2006 (the exemption period), no tax is due on the sale or purchase of any book, article of clothing, wallet, or bag, including handbags, backpacks, fanny packs, and diaper bags, but excluding briefcases, suitcases, and other garment bags, with a selling price of \$50.00 or less. This

exemption does not apply to sales of books, clothing, wallets, or bags within a theme park, entertainment complex, public lodging establishment, or airport.

(b)1. The sales tax exemption applies to each eligible book, item of clothing, wallet, or bag, selling for \$50.00 or less. The exemption applies regardless of how many items are sold on the same invoice to a customer.

2. Example: A customer purchases two shirts for \$40.00 each. Both items will qualify for the exemption, even though the customer's total purchase price (\$80.00) exceeds \$50.00.

(c)1. The exemption does not apply to the first \$50.00 of price of an eligible book, item of clothing, wallets, or bags, selling for more than \$50.00.

2. Example: A customer purchases a pair of pants costing \$70.00. Tax is due on the entire \$70.00.

(2) Exempt Sales of School Supplies.

(a) Beginning at 12:01 a.m. on July 22, 2006, and ending at midnight on July 30, 2006 (the exemption period), no tax is due on the sale or purchase of any item of school supplies with a selling price of \$10.00 or less. This exemption does not apply to sales of school supplies within a theme park, entertainment complex, public lodging establishment, or airport.

(b)1. The sales tax exemption applies to each eligible item of school supplies selling for \$10.00 or less. The exemption applies regardless of how many items are sold on the same invoice to a customer.

2. Example: A customer purchases five composition books for \$2.50 each. All five items will qualify for the exemption, even though the customer's total purchase price (\$12.50) exceeds \$10.00.

(c)1. The exemption does not apply to the first \$10.00 of price of an eligible item of school supplies selling for more than \$10.00.

2. Example: A customer purchases a calculator costing \$18.00. Tax is due on the entire \$18.00.

(3) Definitions.

(a) "Clothing" means any article of wearing apparel, including all footwear, except skis, swim fins, in-line skates, and other skates, intended to be worn on or about the human body. "Clothing" does not include watches, watchbands, jewelry, umbrellas, or handkerchiefs.

(b) "Book" means a set of printed sheets bound together and published in a volume. The term "book" does not include newspapers, magazines, or other periodicals, or audio books. Books are different from periodicals in that books, in addition to the above, are also generally identified with an International System Book Numbering (ISBN) number, while periodicals are dated and generally have an issue number, but not an ISBN number.

(c) "School supplies" means pens, pencils, erasers, crayons, notebooks, notebook filler paper, legal pads, composition books, poster paper, scissors, cellophane tape, glue or paste, rulers, protractors, compasses, and calculators.

(d) “Theme park or entertainment complex” means a complex comprised of at least 25 contiguous acres owned and controlled by the same business entity and which contains permanent exhibitions and a variety of recreational activities and has a minimum of 1 million visitors annually.

(e)1. “Public lodging establishment” means any unit, group of units, dwelling, building, or group of buildings within a single complex of buildings, which is rented to guests more than three times in a calendar year for periods of less than 30 days or 1 calendar month, whichever is less, or which is advertised or held out to the public as a place regularly rented to guests. License classifications of public lodging establishments, and the definitions therefor, are set out in Section 509.242, F.S. For the purpose of licensure, the term does not include condominium common elements as defined in Section 718.103, F.S.

2. The following are excluded from the definition in subparagraph 1.:

a. Any dormitory or other living or sleeping facility maintained by a public or private school, college, or university for the use of students, faculty, or visitors;

b. Any hospital, nursing home, sanitarium, assisted living facility, or other similar place;

c. Any place renting four rental units or less, unless the rental units are advertised or held out to the public to be places that are regularly rented to transients;

d. Any unit or group of units in a condominium, cooperative, or timeshare plan and any individually or collectively owned one-family, two-family, three-family, or four-family dwelling house or dwelling unit that is rented for periods of at least 30 days or 1 calendar month, whichever is less, and that is not advertised or held out to the public as a place regularly rented for periods of less than 1 calendar month, provided that no more than four rental units within a single complex of buildings are available for rent;

e. Any migrant labor camp or residential migrant housing permitted by the Department of Health, under Sections 381.008-381.00895, F.S.; and

f. Any establishment inspected by the Department of Health and regulated by Chapter 513, F.S.

(f) “Airport” means any area of land or water, or any man-made object or facility located thereon, which is used, or intended for use, for the landing and takeoff of aircraft, and any appurtenant areas which are used, or intended for use, for airport buildings or other airport facilities or rights-of-way, together with all airport buildings and facilities located thereon.

(g) “Mail order sale” is a sale of tangible personal property, ordered by mail or other means of communication, from a dealer who receives the order in another state of the United States, or in a commonwealth, territory, or other area under the jurisdiction of the United States, and transports the property or causes the property to be transported, whether or

not by mail, from any jurisdiction of the United States, including this state, to a person in this state, including the person who ordered the property.

(4) Sales of Sets Containing Both Exempt and Taxable Items.

(a) When exempt items are normally sold together with taxable merchandise as a set or single unit, the full price is subject to sales tax.

(b) Example: A gift set consisting of a wallet and key chain is sold for a single price of \$35.00. Although the wallet would otherwise be exempt during the exemption period, the full price of the gift set is taxable because the key chain is taxable.

(c) Example: A desk set consisting of a stapler and a pair of scissors is sold for a single price of \$9.95. Although the scissors would otherwise be exempt during the exemption period, the full price of the desk set is taxable because the stapler is taxable.

(5) Articles Normally Sold as a Unit.

(a) Articles that are normally sold as a unit must continue to be sold in that manner; they cannot be separately stated and sold as individual items in order to obtain the exemption.

(b) Example: A pair of shoes normally sells for \$80.00. The pair cannot be split in order to sell each shoe for \$40.00 to qualify for the exemption.

(c) Example: A suit is normally priced at \$125.00 on a single price tag. The suit cannot be split into separate articles so that any of the components may be sold for \$50.00 or less in order to qualify for the exemption. However, components that are normally priced as separate articles may continue to be sold as separate articles and qualify for the exemption if the price of an article is \$50.00 or less.

(d) Example: A pen and pencil set is normally priced at \$18.00 on a single price tag. The set cannot be split into separate articles so that either of the components may be sold for \$10.00 or less in order to qualify for the exemption.

(e) Example: A set of five books normally sells for \$199.95 on a single set price. The set cannot be split into separate articles so that each book sells for \$50.00 or less.

(6) Buy One, Get One Free or for a Reduced Price.

(a) The total price of items advertised as “buy one, get one free,” or “buy one, get one for a reduced price,” cannot be averaged in order for both items to qualify for the exemption.

(b) Example: A retailer advertises pants as “buy one, get one free.” The first pair of pants is priced at \$70.00; the second pair of pants is free. Tax is due on \$70.00. The store cannot sell each pair of pants for \$35.00 in order for the items to qualify for the exemption. However, the retailer may advertise and sell the items for 50% off, selling each pair of \$70.00 pants for \$35.00, making each pair eligible for the exemption.

(c) Example: A retailer advertises shoes as “buy one pair at the regular price, get a second pair for half price.” The first pair of shoes is sold for \$60.00; the second pair is sold for

\$30.00 (half price). Tax is due on the \$60.00 shoes, but not on the \$30.00 shoes. The store cannot sell each pair of shoes for \$45.00 in order for the items to qualify for the exemption. However, a retailer may advertise the pairs for 25% off, thereby selling each pair of \$60.00 shoes for \$45.00, making each pair eligible for the exemption.

(7) Mail Order Sales.

(a) For purposes of this exemption, eligible items purchased by mail order, including sales transactions over the Internet, will receive the exemption if the order is accepted by the mail order company during the exemption period for immediate shipment. When the acceptance of the order by the mail order company occurs during the exemption period, the exemption will apply even if delivery is made after the exemption period.

(b) An order is accepted by the mail order company when it has taken an action to fill the order for immediate shipment. Actions to fill an order include, but are not limited to, placing an "in date" stamp on a mail order or assigning an "order number" to a telephone order.

(c) An order is for immediate shipment when delayed shipment is not requested by the customer. An order is for immediate shipment notwithstanding that the shipment may be delayed because of a backlog of orders or because stock is currently unavailable to, or on back order by, the company.

(8) Shipping and Handling Charges.

(a) Shipping and handling charges are included as part of the sales price of the eligible item, whether or not separately stated. If multiple items are shipped on a single invoice, to determine if any items qualify for the exemption, the shipping and handling charge must be proportionately allocated to each item ordered, and separately identified on the invoice.

(b) Example 1: A customer orders a jacket for \$50.00. The shipping charge to deliver the jacket to the customer is \$5.00. The selling price of the jacket is \$55.00. Tax is due on the full selling price.

(c) Example 2. A customer orders a suit for \$300.00 and a shirt for \$40.00. The transportation charge to deliver the items is \$15.00. The \$15.00 transportation charge must be proportionately and separately allocated between the items: $300 / 340 = 88\%$, therefore, 88% of the \$15.00 shipping charge, or \$13.20, must be allocated to the suit, and separately identified on the invoice as such. The remaining 12% of the \$15.00 shipping charge, or \$1.80, must be allocated to the shirt, and separately identified on the invoice as such. The selling price of the shirt is \$40.00 plus \$1.80, totaling \$41.80, and therefore qualifying for the exemption.

<u>Suit</u>	<u>\$300.00</u>
<u>Shipping for suit</u>	<u>13.20</u>
<u>Shirt</u>	<u>40.00</u>
<u>Shipping For shirt</u>	<u>1.80</u>

(d) Example 3. A customer orders a suit for \$300.00 and a shirt for \$45.00. The transportation charge to deliver the items is \$50.00. The \$50.00 transportation charge must be proportionately and separately allocated between the items: $300 / 345 = 87\%$. Therefore, 87% of the \$50.00 shipping charge, or \$43.50, must be allocated to the suit, and separately identified on the invoice as such. The remaining 13% of the \$50.00 shipping charge, or \$6.50, must be allocated to the shirt, and separately identified on the invoice as such. The selling price of the shirt is \$45.00 plus \$6.50, totaling \$51.50; since the selling price of the shirt exceeds \$50.00, the purchase of the shirt is taxable.

<u>Suit</u>	<u>\$300.00</u>
<u>Shipping for suit</u>	<u>43.50</u>
<u>Shirt</u>	<u>45.00</u>
<u>Shipping for shirt</u>	<u>6.50</u>

(9) Layaway Sales. A layaway sale is a transaction in which merchandise is set aside for future delivery to a customer who makes a deposit, agrees to pay the balance of the purchase price over a period of time, and, at the end of the payment period, receives the merchandise. For purposes of this exemption, eligible items will qualify for the exemption if a retailer and a customer enter into a contract for a layaway sale during the exemption period, the customer makes the usual deposit in accordance with the retailer's layaway policy, and the merchandise is segregated from the retailer's inventory. Also, if final payment on a layaway order is made by, and the merchandise is given to, the customer during the exemption period, that sale of eligible items will qualify for the exemption.

(10) Rain Checks. Eligible items purchased during the exemption period using a rain check will qualify for the exemption regardless of when the rain check was issued. However, issuance of a rain check during the exemption period will not qualify eligible items for the exemption if the item is actually purchased after the exemption period.

(11) Exchanges.

(a) If a customer purchases an eligible item during the exemption period, then later exchanges the item for the same item (different size, different color, etc.), no additional tax will be due even if the exchange is made after the exemption period.

(b) If a customer purchases an eligible item during the exemption period, then later returns the item and receives credit on the purchase of a different item, the appropriate sales tax will apply to the sale of the newly purchased item.

(c) Examples:

1. During the exemption period, a customer purchases a \$50.00 dress that qualifies for the exemption. Later, during the exemption period, the customer exchanges the \$50.00 dress for a \$75.00 dress. Tax is due on the \$75.00 dress. The \$50.00 credit from the returned item cannot be used to reduce the sales price of the \$75.00 item to \$25.00 for exemption purposes.

2. A customer purchases a \$35.00 shirt during the exemption period. After the exemption period, the customer exchanges the shirt for a \$35.00 jacket. Since the jacket was not purchased during the exemption period, tax is due on the \$35.00 price of the jacket.

3. A customer purchases notebook filler paper for \$3.95 during the exemption period. Later during the exemption period, the customer exchanges the notebook filler paper for note pads costing the same amount. Tax is due on the note pads, because they are not eligible for the exemption.

(12) Refunds.

(a) A customer who pays tax to a dealer on an eligible item when no tax is due must secure a refund of the tax from the dealer and not from the Department of Revenue.

(b) For the period July 22, 2006, through September 30, 2006, when a customer returns an item that would qualify for the exemption, no refund of tax shall be given unless the customer provides a receipt or invoice showing tax was paid, or the retailer has sufficient documentation to show that tax was paid on the specific item.

(13) Coupons, Rebates, and Discounts.

(a)1. Manufacturer's coupons. Manufacturer's coupons do not reduce the sales price of an item. Therefore, a manufacturer's coupon cannot be used to reduce the selling price of a book or an item of clothing to \$50.00 or less, or a school supply item to \$10.00 or less, in order to qualify for the exemption.

2. Example: A jacket sells for \$55.00. The customer has a \$10.00 manufacturer's coupon good for the purchase of the jacket. The manufacturer's coupon does not reduce the sales price of the jacket. Tax is due on \$55.00 even though the customer only pays the retailer \$45.00 for the jacket.

(b)1. Store coupons and discounts. Store coupons and discounts reduce the sales price of an item. Therefore, a store coupon or discount can be used to reduce the sales price of an item to \$50.00 or less, or of a school supply item to \$10.00 or less, in order to qualify for the exemption.

2. Example: A customer buys a \$400.00 suit and a \$55.00 shirt. The retailer is offering a 10 percent discount. After applying the 10 percent discount, the final sales price of the suit is \$360.00, and the sales price of the shirt is \$49.50. The suit is taxable (its price is over \$50.00) and the shirt is exempt (its price is less than \$50.00).

(c)1. Rebates. Rebates occur after the sale and do not affect the sales price of an item purchased.

2. Example: A jacket sells for \$55.00. The customer receives a \$10.00 rebate from the manufacturer. The rebate occurs after the sale, so it does not reduce the sales price of the jacket. Tax is due on \$55.00.

(14) Repairs and Alterations to Eligible Items.

(a) Repairs to eligible items do not qualify for the exemption.

(b)1. Alterations to clothing or footwear do not qualify for the exemption, even though alterations may be sold, invoiced, and paid for at the same time as the item to be altered.

2. Example: A customer purchases a pair of pants for \$49.00, and pays \$5.00 to the retailer to have the pants cuffed. The \$49.00 charge for the pants is exempt; however, tax is due on the \$5.00 alteration charge.

(15) Gift Certificates.

(a) Eligible items purchased during the exemption period using a gift certificate will qualify for the exemption, regardless of when the gift certificate was purchased. Eligible items purchased after the exemption period using a gift certificate are taxable even if the gift certificate was purchased during the exemption period. A gift certificate cannot be used to reduce the selling price of a book or an item of clothing to \$50.00 or less, or of a school supply item to \$10.00 or less, in order for the item to qualify for the exemption.

(b) Example: A customer purchases a dress priced at \$90.00 and uses a \$50.00 gift certificate. Tax is due on \$90.00. The gift certificate does not reduce the selling price to \$40.00 for purposes of the exemption.

(16) Rentals. Rentals of books, clothing or footwear do not qualify for the exemption.

(17) Reporting. No special reporting procedures are necessary to report exempt sales made during the exemption period. Sales should be reported as currently required by law.

(18) Record Retention and Documentation. No special record keeping requirements are necessary. Records should be maintained as currently required by law.

(19) License Fees or other Fees Imposed by Panama City and Panama City Beach.

(a) The cities of Panama City and Panama City Beach impose upon retailers a Merchant's License Tax or similar gross receipts tax or fee, which may be passed on to the customer. The Merchant's License Tax is included in the sales price of each item, whether or not the tax is separately stated on the invoice.

(b) Example: A jacket sells for \$49.95. The separately stated 1% gross receipts fee for this item is \$0.50. Since the gross receipts fee is part of the sales price of the item (\$50.45), the jacket will not qualify for the exemption.

(20) List of Items of Clothing and their Taxable Status during the Exemption Period. The following is a list of items of clothing and their taxable status during the exemption period if they are sold for \$50.00 or less. This is not an inclusive list. T = Taxable, E = Exempt.

- A
- T Accessories (generally)
- E Barrettes and bobby pins
- E Belt buckles
- E Bow ties
- E Hair nets, bows, clips, and bands

- E Handbags
- T Handkerchiefs
- T Jewelry
- T Key cases
- E Neckwear
- E Ponytail holders
- E Scarves
- E Ties
- E Wallets
- T Watch bands
- T Watches
- E Aerobic clothing
- E Antique clothing
- E Aprons/Clothing shields
- T Athletic gloves
- T Athletic pads
- E Athletic supporters

- B
- E Baby clothes
- E Backpacks
- E Bandanas
- E Baseball cleats
- E Bathing suits, caps, and cover-ups
- E Belt buckles
- E Belts
- T Belts for weightlifting
- E Bibs
- E Blouses
- E Book bags
- E Boots (except ski boots)
- E Bowling shoes (sold)
- T Bowling shoes (rented)
- E Bow ties
- E *Braces and supports worn to correct or alleviate a physical incapacity or injury
- E Bras
- T Briefcases

- C
- E Caps and hats
- T Checkbook covers (separate from wallets)
- T Chest protectors
- E *Choir and altar clothing
- E Cleated or spiked shoes
- E *Clerical vestments
- T Cloth and lace, knitting yarns, and other fabrics
- T Clothing repair items, such as thread, buttons, tapes, iron-on patches, zippers
- E Coats and wraps

- E Coin purses
- T Corsages and boutonnieres
- E Corsets and corset laces
- T Cosmetic bags
- E Costumes (unless rented)
- E Coveralls
- T Crib blankets
- T Cufflinks

- D
- E Diaper bags
- E Diapers, diaper inserts (adult and baby, cloth or disposable)
- T Diving suits
- E Dresses
- T Duffel bags

- E
- T Elbow pads
- E Employee uniforms

- F
- E Fanny packs
- T Fins
- T Fishing boots (waders)
- E Fishing vests (nonflotation)
- T Football pads
- E Formal clothing (unless rented)

- G
- T Garment bags
- E Garters and garter belts
- E Girdles, bras, and corsets
- E Gloves (generally)
- T Baseball
- T Batting
- T Bicycle
- E Dress (unless rented)
- E Garden
- T Golf
- T Hockey
- E Leather
- T Rubber
- T Surgical
- T Tennis
- E Work
- T Goggles (except *prescription)
- E Graduation caps and gowns
- E Gym suits and uniforms

- H
- E Hair nets, bows, clips, and bands
- E Handbags
- T Handkerchiefs
- T Hard hats
- E Hats
- T Helmets (bike, baseball, football, hockey, motorcycle, sports)
- E Hosiery, including support hosiery
- E Hunting vests

- I-J
- T Ice skates
- T In-line skates
- E Insoles
- E Jackets
- E Jeans
- T Jewelry

- K
- T Key chains
- T Knee pads

- L
- E Lab coats
- E Leg warmers
- E Leotards and tights
- T Life jackets and vests
- E Lingerie
- T Luggage

- M - N
- T Make-up bags
- E Martial arts attire
- E Neckwear and ties

- O-P
- E Overshoes
- T Pads (football, hockey, soccer, elbow, knee, shoulder)
- T Paint or dust masks
- E Pants
- E Panty hose
- T Patterns
- E Ponchos
- T Protective masks (athletic)
- E Purses

- R
- E Raincoats, rainhats, and ponchos

- E Receiving blankets
- E *Religious clothing
- T Rented clothing (including uniforms, formal wear, and costumes)
- T Repair of wearing apparel
- E Robes
- T Roller blades
- T Roller skates
- E Rubber shoes

- S
- E Safety clothing
- T Safety glasses (except *prescription)
- E Safety shoes
- E Scarves
- E Scout uniforms
- T Shaving kits/bags
- E Shawls and wraps
- T Shin guards and padding
- E Shirts
- E Shoe inserts
- E Shoes (including athletic)
- E Shoulder pads (for dresses, jackets, etc.)
- T Shoulder pads (football, hockey, sports)
- E Shorts
- T Skates (ice, in-line, roller)
- T Ski boots (snow)
- T Ski vests (water)
- E Ski suits (snow)
- T Skin diving suits
- E Skirts
- E Sleepwear, nightgowns, pajamas
- E Slippers
- E Slips
- E Socks
- T Sports helmets
- T Sports pads (football, hockey, soccer, knee, elbow, shoulder)
- E Sports uniforms (except pads, helmets)
- T Suitcases
- E Suits, slacks, and jackets
- T Sunglasses (except *prescription)
- E Suspenders
- E Sweatbands
- E Sweaters
- T Swimming masks
- E Swim suits and trunks

- T
- E Ties (neckties – all)

- E Tights
- E Tuxedos, excluding cufflinks and rentals

- U
- T Umbrellas
- E Underclothes
- E Uniforms (work, school, and athletic - excluding pads)

V-W

- E Vests
- E Wallets
- T Watchbands
- T Water ski vests
- T Weight lifting belts
- T Wet and dry diving suits
- T Wigs, toupees, and chignons
- E Work clothes and uniforms

*These items are always exempt as prosthetic or orthopedic appliances, or due to another specific exemption.

(21) List of School Supplies and their Taxable Status during the Exemption Period. The following is a list of school supplies and their taxable status during the exemption period if they are sold for \$10.00 or less. This is not an inclusive list. T = Taxable, E = Exempt.

- T Binders
- E Calculators
- E Cellophane (transparent) tape
- E Colored pencils
- E Compasses
- E Composition books
- E Computer disks (floppies and blank CDs)
- T Computer paper
- T Construction paper
- T Correction tape, fluid, or pens
- E Crayons
- E Erasers
- E Glue (stick & liquid)
- T Highlighters
- E Legal pads
- T Markers
- T Masking tape
- E Notebook filler paper
- E Notebooks
- E Paste
- E Pencils, including mechanical and refills
- E Pens, including felt, ballpoint, and fountain, and refills, but not highlighters or markers
- T Poster board
- E Poster paper

- T Printer paper
- E Protractors
- E Rulers
- E Scissors
- T Staplers
- T Staples

(22) List of Books and their Taxable Status during the Exemption Period. The following is a list of books and their taxable status during the exemption period if they are sold for \$50.00 or less. This is not an inclusive list. T = Taxable, E = Exempt.

- T Audio books
- E Bibles*
- T Books with no publisher
- E Books with a publisher
- E Children’s books (published)
- E Foreign and old books (even without ISBN number)
- T Greeting cards
- E Instruction manuals (bound and published)
- T Magazines*
- T Movies
- E Music books
- T Newspapers*
- T Periodicals
- E Textbooks (published)

*Subscriptions to newspapers and magazines that are delivered by mail remain exempt from tax. Bibles are always exempt. This rule shall take effect on July 10, 2006.

Specific Authority 212.17(6), 212.18(2), 213.06(1), (2) FS, Section 1, Chapter 2006-63, L.O.F. Law Implemented 95.091, 212.02(16), 212.05, 212.0596, 212.06, 212.13, 213.35, 215.26(1), 330.27(2), 509.013(4), (9) FS., Section 1, Chapter 2006-63, L.O.F. History–New 7-10-06.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE ARE SPECIFIED IN THIS RULE.
EFFECTIVE DATE: July 10, 2006

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.”

FLORIDA HOUSING FINANCE CORPORATION

Hurricane Housing Recovery (HHR) Program

RULE NOS.:	RULE TITLES:
67ER06-42	General
67ER06-43	Definitions
67ER06-44	Hurricane Housing Recovery Assistance Plans and Distribution of Funds
67ER06-45	Uses of and Restrictions Upon HHR Program Funds
67ER06-46	Hurricane Housing Recovery Program Trust Fund
67ER06-47	Annual Reports
67ER06-48	Compliance Monitoring for Housing Developed With HHR Program Funds

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Florida experienced the destructive impact of four hurricanes in 2004. The hurricanes created both short-term and long-term housing needs for Floridians. To implement the February 2005 recommendations of the Governor’s Hurricane Housing Work Group, the Hurricane Housing Recovery program, hereafter referred to as the HHR program, is created for the purpose of providing funds to assist those areas of the state with the greatest housing damage from the hurricanes. Program funding is provided for eligible entities to implement a hurricane housing recovery assistance plan that may include grants and loans for homeownership and rental activities, including activities related to manufactured housing.

REASONS FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Corporation has been granted emergency rulemaking authority under Section 31, Chapter 2006-69, L.O.F., formerly House Bill 1363. The HHR rules shall be effective immediately upon filing with the Florida Department of State and said rules are exempt from Section 120.54(4)(c), Florida Statutes.

SUMMARY OF THE RULE: The rule provides the strategy by which HHR program funds shall be utilized by eligible entities for affordable housing recovery efforts. Rules incorporated below replace Emergency Rules 67ER05-1 through 7 which expired December 27, 2005 and Emergency Rules 67ER05-26 through 67ER05-32 which will expire June 25, 2006.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULES IS: Robert Dearduff, HHR Program Administrator, 227 North Bronough St., Suite 5000, Tallahassee, FL, 32301 or call (850)488-4197

THE FULL TEXT OF THE EMERGENCY RULES IS:

67ER06-42 General.

This rule chapter is established to administer the implementation of the Hurricane Housing Recovery Program (HHRP). For the purposes of this rule chapter, all provisions in Chapter 67-37, F.A.C., and Sections 420.907-.9079, F.S., are applicable except where described in the chapter herein.

Specific Authority s. 31, ch. 2006-69, L.O.F. Law Implemented s. 2 and 3, ch. 2005-92, L.O.F. History–New 6-23-06.

67ER06-43 Definitions.

(1) “Administrative Expenditures” means expenditures directly related to the implementation of the HHR funds as set forth in paragraphs 67-37.007(4)(a),(b), (c), (d), F.A.C.

(2) “Extremely low income household” or “ELI” means one or more natural persons or a family that has a total annual gross household income that does not exceed 30 percent of the area median income adjusted for family size for households within the metropolitan statistical area, the county, or the non-metropolitan median for the state, whichever is greatest.

(3) “Hurricane Housing Recovery Program” or “HHR” means the Hurricane Housing Recovery Program as recommended by the Hurricane Housing Work Group dated February, 2005.

(4) “Manufactured Home” is as defined in Section 320.01(2)(b), F.S.

(5) “Mobile Home” is as defined in Section 320.01(2)(a), F.S.

(6) “Hurricane Housing Assistance Plan” or “HHAP” means a detailed description of the planned activities to be undertaken by an eligible county and eligible municipalities and as set forth in Rule 67-37.005, F.A.C.

Specific Authority s. 31, ch. 2006-69, L.O.F. Law Implemented s. 2 and 3, ch. 2005-92, L.O.F. History–New 6-23-06.

67ER06-44 Hurricane Housing Assistance Plans and Distribution of Funds.

(1) To receive HHR program funding, an eligible county or eligible municipality must submit its Hurricane Housing Assistance Plan to and receive approval from the Corporation pursuant to Rule 67-37.005, F.A.C. Plans must be submitted to the Corporation by August 1, 2005. A local government may submit a written request to the Corporation to extend the deadline up to 45 days. No HHR program funds shall be distributed to any eligible county or eligible municipality unless and until an approved plan is in place.

(2) The effective period of the Hurricane Housing Assistance Plan is three years plus a one year extension which requires approval by Florida Housing Finance Corporation HHR Program Administrator as set forth in subparagraph 67-37.005(6)(f)2., F.A.C.

(3) Each Hurricane Housing Assistance Plan shall include a description of all activities to be undertaken in the HHR program. An eligible county or eligible municipality shall use the Hurricane Housing Assistance Plan Template in order to submit its HHAP. The Hurricane Housing Assistance Plan Template (07/05) is adopted and incorporated by reference with an effective date of 7/1/05. A copy of the Hurricane Housing Assistance Plan Template (07/05) may be obtained at <http://www.floridahousing.org/Home/Disaster/HurricaneHousingRecoveryProgram.htm> or by contacting Florida Housing Finance Corporation, 227 North Bronough Street, Suite 5000, Tallahassee, Florida 32301.

(4) For each use of HHR program funds, the eligible county or municipality shall provide information as required in paragraphs 67-37.005(5)(a), (b), (c), (d) and (e), F.A.C. The county or eligible municipality or its administrative representative shall advertise the notice of funding availability in a newspaper of general circulation and periodicals serving ethnic and diverse neighborhoods.

(5) A copy of the Hurricane Housing Assistance Plan shall be submitted to the Corporation, via U.S. Mail or electronic submission. If submitted electronically, a mailed copy shall be sent to the Corporation within three working days of the strategy being electronically transmitted. The mailed copy submitted to the Corporation shall bear the original signature of an authorized official or an authorized official's designee.

(6) Once the HHAP is approved, an eligible county or eligible municipalities shall be eligible to draw funds for activities included in the approved strategies in the HHAP. The request for funds shall be submitted in writing and include the following information: Name of local government, amount of funds requested from the base allocation, ELI supplemental allocation and the community planning supplemental allocation as referenced in subsections 67ER06-4(3), (4) and (5), F.A.C., and a schedule of when the funds being requested are to be expended. Upon approval of the plan, each eligible county or eligible municipality as set forth in Section 420.9071(11), F.A.C., shall be eligible to request an initial amount not to exceed \$100,000 to establish a balance in the HHRP account and begin to fund expenses incurred including Administrative Expenditures. The initial request shall include all information required above in addition to the HHRP account information.

Specific Authority s. 31, ch. 2006-69, L.O.F. Law Implemented s. 2 and 3, ch. 2005-92, L.O.F. History--New 6-23-06.

67ER06-45 Uses of and Restrictions Upon HHR Program Funds.

(1) HHR program funds shall be used to implement the Hurricane Housing Assistance Plan. The benefit of assistance provided through the HHR program must accrue to eligible persons occupying eligible housing. HHR program funds may be used for:

(a) Repair and replacement of site built housing;

(b) Land acquisition, through community land trusts or other means, for properties that may include scattered sites, community revitalization sites, and older manufactured home parks;

(c) Construction and development financing;

(d) Down payment, closing cost, and purchase price assistance for site-built and post-1994 Manufactured Homes where the wind load rating is sufficient for the location;

(e) Repair, replacement, and relocation assistance for post-1994 Manufactured Homes where the wind load rating is sufficient for the location, including those on leased land in stable park situations;

(f) Limited repair and relocation assistance on a case by case basis to pre-1994 Manufactured Homes and mobile homes;

(g) The acquisition of building materials for home repair and construction;

(h) Implementation of long-term recovery plans prepared through a locally initiated collaborative community partnership or in conjunction with the Department of Community Affairs and Federal Emergency Management Agency;

(i) Housing re-entry assistance, such as security deposits, utility deposits, and temporary storage of household furnishings;

(j) Foreclosure and eviction prevention, including monthly rental assistance for limited periods of time;

(k) Capital to leverage other private and public resources;
or

(l) Hazard mitigation strategies and techniques to reduce or eliminate the exposure of people's lives or property to harm from a disaster.

(2) Each county's allocation shall be used to meet hurricane housing recovery needs throughout the county. In the event that an eligible county and an eligible municipality within the county vie separately for funding slated for a county, the Corporation shall make a final determination of how funds shall be awarded. Criteria used to make this determination shall include the following factors:

(a) Amount requested;

(b) Number of households being served; and

(c) Strategies to be employed;

(3) The base allocation limits for eligible counties are as follows:

<u>Escambia</u>	<u>\$17,862,236</u>
<u>Charlotte</u>	<u>\$14,339,973</u>
<u>St. Lucie</u>	<u>\$16,417,481</u>
<u>DeSoto</u>	<u>\$8,147,644</u>
<u>Santa Rosa</u>	<u>\$10,930,493</u>
<u>Indian River</u>	<u>\$10,922,421</u>
<u>Hardee</u>	<u>\$5,924,895</u>
<u>Brevard</u>	<u>\$14,673,648</u>
<u>Polk</u>	<u>\$13,284,043</u>
<u>Okeechobee</u>	<u>\$5,380,098</u>
<u>Martin</u>	<u>\$6,605,068</u>
<u>Osceola</u>	<u>\$3,986,312</u>
<u>Palm Beach</u>	<u>\$6,401,838</u>
<u>Highlands</u>	<u>\$2,326,849</u>
<u>Volusia</u>	<u>\$3,730,122</u>
<u>Lee</u>	<u>\$2,502,896</u>
<u>Orange</u>	<u>\$4,393,483</u>
<u>Putnam</u>	<u>\$789,079</u>
<u>Marion</u>	<u>\$1,045,924</u>
<u>Okaloosa</u>	<u>\$1,004,135</u>
<u>Hendry</u>	<u>\$487,199</u>
<u>Dixie</u>	<u>\$451,839</u>
<u>Glades</u>	<u>\$382,944</u>
<u>Seminole</u>	<u>\$1,649,821</u>
<u>Lake</u>	<u>\$773,192</u>
<u>Sumter</u>	<u>\$434,729</u>
<u>Levy</u>	<u>\$383,163</u>
<u>Bradford</u>	<u>\$378,475</u>

(4) ELI supplemental funds shall be made available to each county to provide funding to households earning 30% or below the area median income. These funds may be used on any of the approved strategies in the HHAP so long as they are serving ELI households. If an eligible county's ELI supplement is not requested by the eligible county or eligible municipality by September 15, 2005, the funds shall be allocated through the issuance of a request for proposals by the Corporation. Nonprofit, community-based organizations with housing experience may apply for a county's ELI allocation. The amount of funding available for each county is as follows:

<u>Escambia</u>	<u>\$3,572,447</u>
<u>Charlotte</u>	<u>\$2,867,995</u>
<u>St. Lucie</u>	<u>\$3,283,496</u>
<u>DeSoto</u>	<u>\$1,629,529</u>
<u>Santa Rosa</u>	<u>\$2,186,099</u>
<u>Indian River</u>	<u>\$2,184,484</u>
<u>Hardee</u>	<u>\$1,184,979</u>
<u>Brevard</u>	<u>\$2,934,728</u>
<u>Polk</u>	<u>\$2,656,809</u>
<u>Okeechobee</u>	<u>\$1,076,020</u>
<u>Martin</u>	<u>\$1,321,014</u>
<u>Osceola</u>	<u>\$797,262</u>
<u>Palm Beach</u>	<u>\$1,280,368</u>
<u>Highlands</u>	<u>\$465,370</u>
<u>Volusia</u>	<u>\$746,024</u>
<u>Lee</u>	<u>\$500,579</u>
<u>Orange</u>	<u>\$878,697</u>
<u>Putnam</u>	<u>\$157,816</u>

<u>Marion</u>	<u>\$209,185</u>
<u>Okaloosa</u>	<u>\$200,827</u>
<u>Hendry</u>	<u>\$97,440</u>
<u>Dixie</u>	<u>\$90,368</u>
<u>Glades</u>	<u>\$76,589</u>
<u>Seminole</u>	<u>\$329,964</u>
<u>Lake</u>	<u>\$154,638</u>
<u>Sumter</u>	<u>\$86,946</u>
<u>Levy</u>	<u>\$76,632</u>
<u>Bradford</u>	<u>\$75,695</u>

(5) Community planning supplemental funds shall be distributed to each eligible county or eligible municipalities that submits as part of its HHAP, a summary of the collaborative efforts between it and other entities involved as part of the eligible county or eligible municipalities HHAP. Copies of interlocal agreements and contracts shall be submitted as attachments to the HHAP. The allocation of funds not requested prior to September 15, 2005 for the community planning supplemental allocation shall be determined through the issuance of a request for proposal by the Corporation. The funds shall be allocated based on the funding levels as follows:

<u>Escambia</u>	<u>\$2,381,632</u>
<u>Charlotte</u>	<u>\$1,911,996</u>
<u>St. Lucie</u>	<u>\$2,188,997</u>
<u>DeSoto</u>	<u>\$1,086,353</u>
<u>Santa Rosa</u>	<u>\$1,457,399</u>
<u>Indian River</u>	<u>\$1,456,323</u>
<u>Hardee</u>	<u>\$789,986</u>
<u>Brevard</u>	<u>\$1,956,486</u>
<u>Polk</u>	<u>\$1,771,206</u>
<u>Okeechobee</u>	<u>\$717,346</u>
<u>Martin</u>	<u>\$880,676</u>
<u>Osceola</u>	<u>\$531,508</u>
<u>Palm Beach</u>	<u>\$853,578</u>
<u>Highlands</u>	<u>\$310,247</u>
<u>Volusia</u>	<u>\$497,350</u>
<u>Lee</u>	<u>\$333,719</u>
<u>Orange</u>	<u>\$585,798</u>
<u>Putnam</u>	<u>\$105,211</u>
<u>Marion</u>	<u>\$139,457</u>
<u>Okaloosa</u>	<u>\$133,885</u>
<u>Hendry</u>	<u>\$64,960</u>
<u>Dixie</u>	<u>\$60,245</u>
<u>Glades</u>	<u>\$51,059</u>
<u>Seminole</u>	<u>\$219,976</u>
<u>Lake</u>	<u>\$103,092</u>
<u>Sumter</u>	<u>\$57,964</u>
<u>Levy</u>	<u>\$51,088</u>
<u>Bradford</u>	<u>\$50,463</u>

(6) No Administrative Expenditures may be used to pay for costs incurred prior to July 1, 2005. Eligible counties and eligible municipalities shall be allowed to use up to 15 percent of its allocation for costs to administer its program. An eligible county or eligible municipalities may subcontract their administrative functions, but in no case shall the administrative costs exceed 15 percent of the eligible county or eligible municipalities' allocation.

(7) At least 65% of the base allocation and community planning supplemental funds allocated to a county shall be used for home ownership. An eligible county and eligible municipalities shall provide justification for the need to use a higher percentage of its allocation for rental housing. The separate funding allocated for ELI households is exempt from the 65% requirement.

(8) With the exception of the income requirements and home ownership requirements, eligible counties and eligible municipalities shall be allowed to apportion their funds across their housing strategies as dictated by local needs.

(9) Eligible counties and eligible municipalities shall have two years to encumber funds for their intended use, and an additional year to fully expend the funds. If a local entity shows that it has been unable to fully expend the funds after this period, it may request a one year extension to this timeframe pursuant to subparagraph 67-37.005(6)(f)2., F.A.C. The Corporation shall grant that local entity an additional year to expend the funds upon receipt of the request.

(10) Eligible counties and eligible municipalities shall maintain the HHR program funds and any repayments, recoveries, or program income in a separate trust fund. The local entity shall use any such repayments, recoveries, or program income to further affordable housing objectives consistent with the HHR program, regardless of when such money is recycled. At the termination of the HHR Program, any such repayments, recoveries, or program income may be deposited into the local government's Local Housing Trust Fund.

(11) Any funds that are not encumbered by eligible counties or eligible municipalities by June 30, 2007, shall be re-offered by the Corporation to eligible counties and eligible municipalities with remaining hurricane housing needs.

(12) The Corporation shall approve expenditures for administration of the HHR program in accordance with subsection 67-37.007(4), F.A.C.

Specific Authority s. 31, ch. 2006-69, L.O.F. Law Implemented s. 2 and 3, ch. 2005-92, L.O.F. History–New 6-23-06.

67ER06-46 Hurricane Housing Recovery Program Trust Fund.

(1) The HHR program trust fund account shall be separately stated as a special revenue fund in an eligible county's or eligible municipalities audited financial statements. Copies of such audited financial statements shall be forwarded annually to the Corporation no later than June 30th of the following fiscal year. In addition to providing audited financial statements, all participating jurisdictions must provide evidence of compliance with the Florida Single Audit Act, as referenced in Section 215.97(6), F.S.

(2) An eligible county and eligible municipalities which have had an audit, review or investigation involving HHR program funds shall send the Corporation a copy of any related report within 10 days of the issuance of such report.

Specific Authority s. 31, ch. 2006-69, L.O.F. Law Implemented s.2 and 3, ch. 2005-92, L.O.F. History–New 6-23-06.

67ER06-47 Annual Reports.

(1) Except in 2005, by September 15 of each year each eligible county and eligible municipalities shall submit a report using the HHR Annual Report, form AR05-1 (07/05), herein incorporated by reference with an effective date of 7/1/05, of its Hurricane Housing Recovery Program and accomplishments through June 30, immediately preceding submittal of the report. A copy of HHR annual report, form AR05-1 may be obtained at <http://www.floridahousing.org/Home/Disaster/HHRPAnReport.htm> or by contacting Florida Housing Finance Corporation, 227 North Bronough Street, Suite 5000, Tallahassee, Florida 32301.

(2) In addition to the report mentioned in subsection (1) above, counties and SHIP eligible municipalities utilizing any HHR program funds must provide a list of recipients by strategy including names, addresses, and zip codes to Florida Housing Finance Corporation.

Specific Authority s. 31, ch. 2006-69, L.O.F. Law Implemented s. 2 and 3, ch. 2005-92, L.O.F. History–New 6-23-06.

67ER06-48 Compliance Monitoring for Housing Developed With HHR Program Funds.

(1) The staff or entity with administrative authority for a Hurricane Housing Assistance Plan must develop a tracking system to ensure that the hurricane housing distribution funds disbursed from the hurricane housing assistance trust fund are at all times expended in accordance with the set-aside requirements in subsection 67-37.007(2), F.A.C., and time restraints detailed at subsection 67-37.005(6), F.A.C.

(2) The combined household annual gross income of an applicant who is applying as an owner/occupant of a residence must be verified and certified by the local Hurricane Housing Recovery Program administrator or his/her designee using income verification and certification procedures as established by the U.S. Department of Housing and Urban Development (HUD), Occupancy Handbook 4350.3 (05/03), Chapter 5, Appendix 3, and Appendix 15-C, hereby incorporated by reference. Copies of these materials may be obtained by contacting Florida Housing Finance Corporation, 227 North Bronough Street, Suite 5000, Tallahassee, Florida or obtained at: <http://www.floridahousing.org/Home/Disaster/HUDDocHn dbk.htm>. Whichever verification and certification method is used, annual gross income must be used and the HHR program income limits cannot be exceeded.

(3) The staff or entity with administrative authority for a Hurricane Housing Assistance Plan assisting rental developments shall monitor and determine tenant eligibility and the amount of subsidy using the same guidelines as specified at subsection (2) above, for the term of the HHR Program. The Corporation shall monitor the activities of the local governments to determine compliance with program requirements. To ensure that communities are capable of addressing rental housing needs for hurricane recovery, eligible counties and eligible municipalities are required to perform only an initial certification of income upon move-in of the first household into a rental unit, as long as no more than \$10,000 has been provided for assistance to the unit, and the housing unit is located in a census block group in which more than 51 percent of the households have incomes at or below 80 percent of the area median income. No continuing compliance monitoring shall be required on these units.

(4) The Corporation, or its designated monitoring agent, shall be permitted to inspect the Hurricane Housing Assistance Plan, advertisements, applications, income verifications and certifications, plan participation contracts, financial records, plan tracking records, construction cost verification including receipts and contracts, and any other applicable documents at any reasonable time with or without notice. Such records must be maintained within the participating county or eligible municipality at a place accessible to the Corporation staff or its designated monitoring agent.

(5) If the Corporation staff or its designated monitoring agent determines that an eligible jurisdiction has established a pattern of violation by not complying with the criteria of its Hurricane Housing Assistance Plan established under these rules or Sections 420.907-9079, F.S., or that an eligible sponsor has established a pattern of violation by not complying with the applicable award conditions, the Corporation shall report such pattern of violation to the Executive Office of the Governor at which time the distribution of program funds to the county or eligible municipality will be suspended. The eligible jurisdiction shall develop a corrective action plan (CAP). The CAP shall be submitted to the Corporation within 60 days of the date of a letter from the Corporation, pursuant to Section 420.9075(12), F.S. notifying the eligible jurisdiction of the pattern of violation. The CAP must describe the proposed corrective action for each violation and how the correction actions will be implemented within 3 months of the CAP's approval by the Corporation. Upon receipt of the CAP, the Corporation shall have 30 days to review and approve or recommend changes to the CAP. Upon approval of the CAP and correction of the violation, program funds will be distributed.

(6) If the Corporation's staff or its designated monitoring agent determines that the corrective actions have not been implemented, the Corporation shall report such pattern of violation of criteria or violation of award conditions to the

Executive Office of the Governor. The distribution of program funds to the eligible county or eligible municipality will be suspended until such time as the corrective plan of action has been implemented, at which time funds will be distributed.

Specific Authority s. 31, ch. 2006-69, L.O.F. Law Implemented s.2 and 3, ch. 2005-92, L.O.F. History--New 6-23-06.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: June 23, 2006

Section V Petitions and Dispositions Regarding Rule Variance or Waiver

DEPARTMENT OF LAW ENFORCEMENT

Notice is hereby given that the Officer Professionalism Program, Florida Department of Law Enforcement has received from Collier County Public Schools on June 6, 2006, a petition for Waiver of subsection 11B-21.002(3), F.A.C., pursuant to Section 120.542, F.S. Petitioner has requested that the Department waive the requirement that an entity wishing to create an officer training school present the proposal to the proper Regional Training Council for a needs determination. Petitioner has petitioned that the CJSTC make perform a needs determination.

Comments on this Petition should be filed with the: Office of General Counsel, Florida Department of Law Enforcement, P. O. Box 1489, Tallahassee, Florida 32302, Attention: Assistant General Counsel, Grace A. Jaye. A copy of the Petition may be obtained by contacting Assistant General Counsel, Grace A. Jaye, at the above address, or by calling (850)410-7676.

BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

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

WATER MANAGEMENT DISTRICTS

NOTICE IS HEREBY GIVEN that on June 26, 2006, South Florida Water Management District (District) received a petition for waiver from Dr. David Cox, Application No. 05-1116-5, for utilization of Works or Lands of the District known as the C-18 Canal, Palm Beach County for an existing