

Section I Notices of Development of Proposed Rules and Negotiated Rulemaking

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.:	RULE TITLES:
12A-1.027	Printing of Tangible Personal Property
12A-1.038	Consumer's Certificate of Exemption; Exemption Certificates
12A-1.039	Sales for Resale
12A-1.056	Tax Due at Time of Sale; Tax Returns and Regulations

PURPOSE AND EFFECT: : The purpose of the proposed amendments to Rule 12A-1.027, F.A.C. (Printing of Tangible Personal Property) is to provide guidelines for the exemption provided in Chapter 2006-144, L.O.F., for certain advertising materials distributed free of charge by mail in an envelope.

The purpose of the proposed amendments to Rule 12A-1.038, F.A.C. (Consumer's Certificate of Exemption; Exemption Certificates), is to provide: (1) a suggested exemption certificate to purchase tax-exempt the publishing or printing of the advertising materials or items that will be incorporated into and made a part of the advertising materials exempt pursuant to Chapter 2006-144, L.O.F.; (2) provide guidelines regarding the Department's on-line Certificate Verification System, which allows users to verify the validity of an entity's Florida Consumer's Certificate of Exemption number; (3) update information on where to contact the Department regarding the verification of an entity's Florida Consumer's Certificate of Exemption number; and (4) clarify that selling dealers are required to maintain copies of the Florida Consumer's Certificate of Exemption of each entity to which they make tax-exempt sales.

The purpose of the proposed amendments to Rule 12A-1.039, F.A.C. (Sales for Resale), is to: (1) provide guidelines regarding the Department's on-line Certificate Verification System, which allows users to verify the validity of a purchaser's sales tax certificate of registration number; (2) update information on where to contact the Department regarding the verification of a certificate of registration number; and (3) clarify that selling dealers are required to maintain a copy of the annual resale certificate of each customer to which they make tax-exempt sales.

The purpose of the proposed amendments to Rule 12A-1.056, F.A.C. (Tax Due at Time of Sale; Tax Returns and Regulations) is: (1) to provide guidelines for the authority granted to taxpayers under Chapter 2006-52, L.O.F., to forego their authorized collection allowance and direct that amount to be

transferred to the Educational Enhancement Trust Fund; and (2) remove provisions regarding the Apalachicola Bay Oyster Surcharge, rendered obsolete by Chapter 2006-185, L.O.F.

SUBJECT AREA TO BE ADDRESSED: The subject area of the workshop is: (1) the proposed guidelines regarding the exemption provided in Chapter 2006-144, L.O.F., for certain advertising materials distributed free of charge by mail in an envelope; (2) the proposed guidelines regarding the Department's on-line Certificate Verification System; (3) the proposed guidelines for the authority granted to taxpayers under Chapter 2006-52, L.O.F., effective January 1, 2007, to forego their authorized collection allowance and direct that amount to be transferred to the Educational Enhancement Trust Fund; and (4) the removal of provisions regarding the Apalachicola Bay Oyster Surcharge, rendered obsolete by Chapter 2006-185, L.O.F.

SPECIFIC AUTHORITY: 212.06(3)(b), 212.07(1)(b), 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 92.525(1)(b), (3), 95.091(3), 125.0104(3)(g), 125.0108(2)(a), 212.02(4), (14), (15)(c), (19), 212.03(2), 212.0305(3)(c), 212.031(3), 212.04(3), (4), 212.05(1)(b), (i), (j), 212.0506(4), (11), 212.055, 212.0596(2)(j), 212.06(1)(a), (c), (2), (3)(b), (5)(a), (16), 212.0601, 212.0606, 212.07(1), 212.08(5)(m), (6), (7), 212.085, 212.11, 212.12(1), (2), (3), (4), (5), 212.13(5)(c), (d), 212.14(2), 212.15(1), 212.17(6), 212.18(2), (3), 212.21(2), 213.053(10), 213.235, 213.37, 213.755, 373.41492, 376.70, 376.75, 403.718, 403.7185, 681.117 FS.

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

DATE AND TIME: February 20, 2007, 10:00 a.m.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Larry Green at (850)922-4830. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Janet L. Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-9407

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

- 12A-1.027 Printing of Tangible Personal Property.
- (1) through (3) No change.

(4)(a) Charges for the printing of advertising materials are exempt when the materials:

1. Consist exclusively of advertisements, such as individual coupons or other individual cards, sheets, or pages of printed advertising; and

2. Are distributed free of charge by mail in an envelope for 10 or more persons on a monthly, bimonthly, or other regular basis.

(b) Distributors of tax-exempt advertising materials may, in lieu of paying tax, issue an exemption certificate to the selling printer or other dealer certifying that the publishing or printing costs or the purchase of items, such as paper and ink, that are incorporated into and become a component part of the advertising materials are exempt under the provisions of Section 212.08(7)(ddd), F.S. A suggested format of an exemption certificate to be presented to the selling printer or other dealer at the time of purchase is provided in Rule 12A-1.038, F.A.C.

(4) through (7) renumbered (5) through (8) No change.

Specific Authority 212.06(3)(b), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 92.525(1)(b), (3), 212.02(14), (15)(c), (19), 212.0596(2)(j), 212.06(2), (3)(b), (5)(a), 212.08(7)(yy), (ddd), 212.085, 213.37 FS. History—Revised 10-7-68, 6-16-72, Amended 5-18-74, Formerly 12A-1.27, Amended 5-18-94, 6-19-01,_____.

12A-1.038 Consumer’s Certificate of Exemption; Exemption Certificates.

(1) through (2) No change.

(3) SALES MADE TO EXEMPT ENTITIES OTHER THAN GOVERNMENTAL UNITS.

(a) through (e) No change.

(f) The validity of a Florida Consumer’s Certificate of Exemption may be verified by using the Department’s on-line Certificate Verification System at www.myflorida.com/dor/eservices or by calling the Department’s automated nationwide toll-free verification Department of Revenue’s touch-tone telephone authorization system at 1(877)357-3725. Persons with hearing or speech impairments may call the Department’s TDD; at 1(800)367-8331.

(g)1. TRANSACTION AUTHORIZATION NUMBER ISSUED AT POINT-OF-SALE – VALID FOR A SINGLE TRANSACTION ONLY. In lieu of obtaining a copy of the exempt entity’s valid Consumer’s Certificate of Exemption for each sale, the selling dealer may obtain a Transaction Authorization Number or a Vendor Authorization Number from the Department when making a tax-exempt sale to the exempt entity or its authorized representative.

2. The selling dealer may obtain a transaction authorization number at the point-of-sale by using the Department’s on-line Certificate Verification System at www.myflorida.com/dor/eservices or by calling the Department’s automated nationwide toll-free verification system at 1(877)357-3725. When using the Department’s

on-line Certificate Verification System, the dealer may key up to five Florida Consumer’s Certificate of Exemption numbers into the system. When using the Department’s automated nationwide toll-free verification system, Using a touch-tone telephone, the selling dealer is prompted to key in a single Florida the purchaser’s Consumer’s Certificate of Exemption number Number. Either verification The system will either issue a 13-digit transaction authorization number or alert the selling dealer that the purchaser does not have a valid Florida Consumer’s Certificate of Exemption. Selling dealers using the automated telephone verification system who do not have a touch-tone telephone will be connected to a live operator during the hours of 8:00 a.m. to 7:00 p.m. (Eastern Time), Monday through Friday. Persons with hearing or speech impairments may call the Department’s TDD at 1(800)367-8331.

3. The selling dealer must document the transaction authorization number on the sales invoice, purchase order, or other document that is prepared by the purchaser or the selling dealer to document the tax exempt purchase by the exempt entity.

4. A transaction authorization number is valid for a single sales transaction and is not valid to properly document subsequent sales made to the same entity. The selling dealer must obtain a new vendor authorization number for subsequent tax exempt transactions.

(h)1. VENDOR AUTHORIZATION NUMBER FOR REGULAR CUSTOMERS – VALID FOR CALENDAR YEAR ISSUE. In lieu of obtaining a copy of the exempt entity’s valid Florida Consumer’s Certificate of Exemption or a Transaction Authorization Number from the Department for each sale to the entity, the selling dealer may obtain a Vendor Authorization Number for that entity. This option is available to selling dealers throughout the calendar year without limitation. The selling dealer must maintain a copy of the exempt entity’s Florida Consumer’s Certificate of Exemption in its books and records.

2. The “vendor authorization number” is a customer-specific authorization number that will be valid for all sales made to an exempt entity during the calendar year.

3. To obtain vendor authorization numbers, the selling dealer may use the Department’s on-line Certificate Verification System at www.myflorida.com/dor/eservices or send a written request must forward to the Department, using an electronic medium, a list of the dealer’s regular customers for which the dealer has a Consumer’s Certificate of Exemption number. Dealers obtaining authorization numbers by submitting a written request to the Department may obtain the The electronic format for sending the customer data may be obtained from the Department’s web site at www.myflorida.com/dor or call by calling the Department at (850)488-3516 to obtain the electronic format.

a. The written request should be forwarded to the Florida Department of Revenue, Production Control, G30 Carlton Building, Tallahassee, Florida 32399-0100, along with an electronic file containing a list of the dealer's regular customers for which the dealer has a Florida Consumer's Certificate of Exemption number on file. In response to the request, the Department will issue to the selling dealer, using the same electronic medium, a list containing a unique vendor authorization number for each exempt entity who is a holder of a valid Florida Consumer's Certificate of Exemption.

b. The Department's on-line Certificate Verification System allows the user to verify up to five Florida Consumer's Certificate numbers and to obtain a transaction authorization number for single sales made to each exempt entity at once. The system also allows the user to upload a batch file of up to 50,000 accounts for verification of a Florida Consumer's Certificate of Exemption and, 24 hours later, retrieve the file containing the vendor authorization numbers for all sales made to an exempt entity during the calendar year.

4. The selling dealer may make tax-exempt sales to the exempt entity during the period in which the vendor authorization number for that entity is valid. Vendor authorization numbers are valid for the remainder of the calendar year during which they are issued. However, vendor authorization numbers issued by the Department in November or December are valid for the remainder of that calendar year and the next calendar year.

(4) No change.

(5) SALES EXEMPT BASED ON THE USE OF THE PROPERTY OR SERVICES.

(a) through (c) No change.

(d)1. The following is a suggested format of an exemption certificate to be issued by a purchaser who does not hold a Consumer's Certificate of Exemption, but who claims that the purchase, rental, lease, or license of the property, or the purchase of the services is for an exempt purpose. Exemption purposes listed on the suggested format that are not relevant to the purchaser may be eliminated from the certificate.

EXEMPTION CERTIFICATE

FOR EXEMPTIONS BASED ON THE PROPERTY'S USE

This is to certify that the tangible personal property purchased, leased, licensed, or rented, or services purchased, on or after _____ (date) from _____ (Selling Dealer's Business Name) is purchased, leased, licensed, or rented for the following purpose as checked in the space provided. This is not intended to be an exhaustive list:

() Materials, containers, labels, sacks, bags, or similar items intended to accompany a product for sale at other than retail, as provided in Section 212.02(14)(c), F.S., by persons who are not required to be registered under Section 212.18(3), F.S.

() Incorporation into items of tangible personal property manufactured, produced, compounded, processed, or fabricated for one's own use, as provided in Rule 12A-1.043, F.A.C.

() Printing of a publication exempt under the provisions of Section 212.08(7)(w), F.S.

() Items, such as paper and ink, that will be incorporated into and become a component part of a publication exempt under the provisions of Section 212.08(7)(w), F.S.

() Publishing or printing of certain advertising materials exempt under the provisions of Section 212.08(7)(ddd), F.S.

() Items, such as paper and ink, that will be incorporated into and become a component part of certain advertising materials exempt under the provisions of Section 212.08(7)(ddd), F.S.

() Educational materials, such as glue, paper, paints, crayons, unique craft items, scissors, books, and educational toys, purchased by child care facilities outlined in Section 402.305, F.S., that hold a current license under Section 402.308, F.S., hold a current Gold Seal Quality Care designation as provided in Section 402.281, F.S., and provide all employees with basic health insurance as defined in Section 627.6699(12), F.S., as provided in Section 212.08(5)(m), F.S.

() Motor vehicle rented or leased by a dealer who will provide the motor vehicle at no charge to a person whose motor vehicle is being repaired, adjusted, or serviced by the dealer, as provided in Section 212.0601(4), F.S.

() Other (include description and statutory citation):

_____ I understand that if I use the property or service for any nonexempt purpose, I must pay tax on the purchase or lease price of the taxable property or service directly to the Department of Revenue.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax I will be liable for payment of the sales tax plus a penalty of 200% of the tax and may be subject to conviction of a third degree felony.

The exemption specified by the purchaser may be verified by calling 1 (800)352-3671.

Purchaser's Name _____

Purchaser's Address _____

Name and Title of Purchaser's Authorized Representative _____

Sales and Use Tax Certificate of Registration No. (if applicable) _____

By _____

(Signature of Purchaser or Authorized Representative)

Title _____

(Title – only if purchased by an authorized representative of a business entity)

Date _____

2. No change.

(6) No change.

Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.02(4), (14)(c), 212.05(1)(j), 212.06(1)(c),(16), 212.0601, 212.07(1), 212.08(5)(m), (6), (7), 212.085, 212.18(2), (3), 212.21(2) FS. History—Revised 10-7-68, 6-16-72, Amended 9-28-78, 7-20-82, 4-29-85, Formerly 12A-1.38, Amended 8-10-92, 3-17-93, 9-14-93, 12-13-94, 10-2-01, 6-12-03, 7-31-03, 6-28-04,_____.

12A-1.039 Sales for Resale.

(1) through (2) No change.

(3) Except as provided in subsection (4), a dealer making a sale for resale is required to document the exempt sale by CHOOSING ONE of the following three methods:

(a) No change.

(b) TRANSACTION RESALE AUTHORIZATION NUMBER ISSUED AT POINT-OF-SALE – VALID FOR SINGLE TRANSACTION ONLY. In lieu of obtaining a copy of the purchaser’s Annual Resale Certificate for each ~~When making a tax-exempt sale made~~ for the purposes of resale, the selling dealer may obtain a Transaction Resale Authorization Number from the Department in lieu of obtaining a copy of an Annual Resale Certificate from the purchaser or a Vendor Resale Authorization Number from the Department.

1. A “transaction resale authorization number” must be obtained by the selling dealer at the point-of-sale by using the Department’s on-line Certificate Verification System at www.myflorida.com/dor/eservices or by calling the Department’s ~~through use of an~~ automated nationwide toll-free telephone verification system ~~at. The nationwide toll free number to access the system is 1(877)357-3725.~~

2. When using the Department’s on-line Certificate Verification System, the dealer may key up to five (5) purchaser’s sales tax certificate of registration numbers into the system. When using the Department’s automated nationwide toll-free verification system, the ~~The~~ selling dealer is prompted to ~~must~~ key in a single in the purchaser’s sales tax certificate of registration number through use of a touch-tone phone. The system will either issue a 13-digit thirteen (13) digit transaction resale authorization number or alert the selling dealer that the purchaser does not have a valid resale certificate. Selling dealers using the automated telephone verification system ~~Callers~~ who do not have a touch-tone phone will be connected to a live operator during the hours of 8:00 a.m. to 7:00 p.m. (Eastern Time), Monday through Friday. Persons with hearing or speech impairments may call the Department’s TDD; at 1(800)367-8331.

3. A transaction resale authorization number is not valid to exempt subsequent resale purchases or rentals made by the same purchaser. A selling dealer must obtain a new transaction resale authorization number for each and every resale transaction.

4. The selling dealer must document the transaction resale authorization number on the sales invoice, purchase order, or a separate form that is prepared by either the purchaser or the selling dealer. The sales invoice, purchase order, or separate form must contain the following statement: “The purchaser hereby certifies that the property or services being purchased or rented are for resale.” This statement must be followed by the signature of the purchaser. The signature may be obtained by the selling dealer through use of an electronic signature pad or other electronic method.

5. Alternatively, in lieu of meeting the requirements of subparagraph 4., the transaction resale authorization number may be documented on a properly completed Uniform Sales and Use Tax Certificate-Multijurisdiction, as provided in subsection (8) of this rule.

(c) VENDOR RESALE AUTHORIZATION NUMBER FOR REGULAR CUSTOMERS WHO HAVE PREVIOUSLY SUBMITTED DOCUMENTATION TO THE SELLING DEALER – VALID FOR CALENDAR YEAR ISSUED. In lieu of obtaining a Transaction Authorization Number or a copy of the purchaser’s valid Annual Resale Certificate for each ~~When making a tax-exempt sale made~~ for the purposes of resale, the selling dealer may obtain a Vendor Resale Authorization Number from the Department, ~~in lieu of obtaining a Transaction Authorization Number or a copy of the purchaser’s Annual Resale Certificate.~~ This option is available to selling dealers throughout the calendar year without limitation. The selling dealer must maintain a copy of the purchaser’s Annual Resale Certificate, whether valid or outdated.

1. The “Vendor Resale Authorization Number” is a customer-specific authorization number that will be valid for all sales for resale made to a particular customer during the calendar year.

2. To obtain vendor resale authorization numbers, the selling dealer may use the Department’s on-line Certificate Verification System at www.myflorida.com/dor/eservices or send a written request ~~must send~~ to the Department, ~~using an electronic medium, a list of the dealer’s regular customers for which the dealer has a resale certificate number or an outdated Annual Resale Certificate on file.~~

a. The written request may be forwarded to the Department or may be submitted on Form ~~form~~ DR-600013, Request for Verification that Customers are Authorized to Purchase for Resale, or by providing the following information: date of request; name of the dealer’s business; return address; name and telephone number of a contact person. The written request, or completed Form ~~form~~ DR-600013, should be forwarded to: Florida Department of Revenue, Production Control, G30 Carlton Building, Tallahassee, Florida 32399-0100, along with a list of the dealer’s regular customers for which the dealer has a valid Annual Resale Certificate on file or an outdated Annual Resale

Certificate on file. The electronic format for sending the customer data is provided in Form form DR-600013 and may be obtained from the Department's web site at www.myflorida.com/dor or by calling the Department at 1(850)488-3516. In response to this request, the Department will issue to the selling dealer, using the same electronic medium, a list containing a unique vendor resale authorization number for each customer who is an active registered dealer.

b. The Department's on-line Certificate Verification System allows the user to verify up to five purchasers' sales tax certificate of registration numbers and to obtain a transaction authorization number for single sales made to each purchaser at once. The system also allows the user to upload a batch file of up to 50,000 accounts for verification of an Annual Resale Certificate number and, 24 hours later, retrieve the file containing the vendor authorization numbers for sales made for the purposes of resale to each purchaser during the calendar year.

3. The selling dealer may make exempt sales for resale to a customer during the period in which the vendor resale authorization number for that customer is valid. Vendor resale authorization numbers are valid for the remainder of the calendar year during which they are issued. However, vendor resale authorization numbers issued by the Department in November or December shall be valid for the remainder of the current calendar year and the next calendar year.

(4) through (8) No change.

Specific Authority 212.07(1)(b), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.02(14), 212.05(1)(b), (i), 212.07(1), 212.085, 212.13(5)(c), (d), 212.17(6), 212.18(2), (3), 212.21(2), 213.053(10) FS. History—Revised 10-7-68, 1-7-70, 6-16-72, 9-26-77, Amended 7-20-82, 4-12-84, Formerly 12A-1.39, Amended 1-2-89, 9-14-93, 12-13-94, 10-2-01, 6-12-03, _____.

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

(1) No change.

(2) COLLECTION ALLOWANCE.

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

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

(c) Dealers operating more than one place of business and filing under a consolidated tax return, where the consolidated return provides the monthly business activity for each location, are allowed the collection allowance for each reporting and

registered location. Dealers who report tax collected within each county using a county-control number are entitled to the collection allowance based upon the total amount reported on the county-control reporting number.

(d) The collection allowance will not be allowed when:

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

2. The required tax return is delinquent; or

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

(e)1. Any dealer who files a timely return may elect to donate the amount of collection allowance that is allowed on that return to the Educational Enhancement Trust Fund. The revenues deposited into this trust fund will to go school districts that have adopted resolutions stating that the funds from this trust fund will be used to ensure that up-to-date technology is purchased for the classrooms in those districts and that teachers are trained in the use of the technology. Dealers who are located outside Florida or whose business is located in a county where the school district has not adopted the required resolution may also elect to donate the amount of collection allowance that is allowed on their return to the trust fund. Funds received from these dealers will be equally distributed to school districts that have adopted the required resolutions.

2. Dealers who elect to donate their collection allowance must make an election on each original return that is timely filed with the Department, as provided in subsection (1). The payment required with the return must include the amount of collection allowance to be donated and must be timely filed, as provided in subsection (1). Dealers making the election on their return should not enter the amount of collection allowance on the return. Dealers who operate two or more places of business and file a consolidated return, as provided in paragraph (1)(f), must make the election on the consolidated return (Form DR-15CON, Consolidated Summary-Sales and Use Tax Return) and should not enter the amount of collection allowance on the location returns (Form DR-7, Consolidated Sales and Use Tax Return). The amount of the collection allowance will not be transferred to the Educational Enhancement Trust Fund when a dealer makes an election to donate the amount of its allowed collection allowance but does not include that amount with its payment. Form DR-15CON, Consolidate Summary-Sales and Use Tax Return, and Form DR-7, Consolidated Sales and Use Tax Return, are incorporated by reference in Rule 12A-1.097, F.A.C.

3. When a dealer files a return and makes the payment required with the return timely, the election to donate the amount of the collection allowance to the Educational

Enhancement Trust Fund may not be rescinded for that return. Dealers are not permitted to file an amended return to make an election to donate the amount of the collection allowance to the trust fund when the election was not made on the original return as filed.

4. The election to donate the collection allowance to the Educational Enhancement Trust Fund applies only when the dealer files a timely return. The amount of collection allowance transferred to the trust fund will be the amount remaining after resolution of any tax, interest, or penalty due when the dealer makes an election to transfer the amount of collection allowance on:

a. A return that is filed with the Department after the due date, as provided in subsection (1);

b. A return that is incomplete, as provided in this subsection; or

c. When the dealer underpays the amount of tax due with the return.

(3) ESTIMATED TAX.

(a) through (b) No change.

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

1. through 4. No change.

5. The Miami-Dade County Lake Belt mitigation fee or water treatment plant upgrade fee imposed under Section 373.41492, F.S.

(d) through (e) No change.

(4) PENALTIES AND INTEREST.

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

~~1. Apalachicola Bay oyster surcharge;~~

2. through 4. renumbered 1. through 3. No change.

~~4.5. Miami-Dade County Lake Belt mitigation fee or water treatment plant upgrade fee;~~

6. through 13. renumbered 5. through 12. No change.

(b) through (g) No change.

Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 125.0104(3)(g), 125.0108(2)(a), 212.03(2), 212.0305(3)(c), 212.031(3), 212.04(3), (4), 212.0506(4), (11), 212.055, 212.06(1)(a), 212.0606, 212.11, 212.12(1), (2), (3), (4), (5), 212.14(2), 212.15(1), 213.235, 213.755, ~~370.07(3)~~, 373.41492, 376.70, 376.75, 403.718, 403.7185, 681.117 FS. History—Revised 10-7-68, 6-16-72, Amended 10-21-75, 6-9-76, 11-8-76, 2-21-77, 4-2-78, 10-18-78, 12-23-80, 8-26-81, 9-24-81, 11-23-83, 5-28-85, Formerly 12A-1.56, Amended 3-12-86, 1-2-89, 12-19-89, 12-7-92, 10-20-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-17-03, 9-28-04, _____.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-12.003 Registration

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-12.003, F.A.C., is to: (1) provide that dealers are required to obtain a separate certificate of registration for each place of business at which retail sales of new motor vehicle tires or lead-acid batteries are made; and (2) clarify that registered sales and use tax dealers who were not engaged in making retail sales of new motor vehicle tires or lead-acid batteries at the time of registration are required to register their new business activity with the Department for purposes of reporting the solid waste fee imposed on the sale of new motor vehicle tires or lead-acid batteries.

SUBJECT AREA TO BE ADDRESSED: The subject area of the workshop is the proposed guidelines regarding the requirements to register with the Department for purposes of making retail sales of new motor vehicle tires or lead-acid batteries.

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

LAW IMPLEMENTED: 212.18(3), 403.718, 403.7185 FS.

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

DATE AND TIME: February 20, 2007, 10:00 a.m.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Larry Green at (850)922-4830. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Janet L. Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-9407

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

12A-12.003 Registration.

(1)(a) Every person desiring to engage in or conduct business in this state of making retail sales of new motor vehicle tires or lead-acid batteries must register with the Department of Revenue and obtain a certificate of registration for each place of business. Dealers who hold a valid certificate of registration, who at the time ~~No additional registration is~~

~~required for dealers who hold a valid certificate of registration for purposes of sales and use tax were not engaged in or conducting such business, are required to change their registration with the Department and register their new tax obligation at each existing place of business.~~

(b) Registration with the Department for purposes of making retail sales of new motor vehicle tires or lead-acid batteries is available by using one of the following methods:

1. Registering through the Department’s Internet site at the address shown in the parentheses (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 form~~ DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.) with the Department, as indicated on the registration form, with the required \$5 application fee.

(c) A separate application is required for each place of business.

(d) Each application submitted to the Department must contain sufficient information to facilitate the processing of the application.

(2) No change.

Specific Authority 212.17(6), 212.18(2), 213.06(1), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 212.18(3), 403.718, 403.7185 FS. History–New 1-2-89, Amended 10-16-89, 12-16-91, 4-2-00, 4-17-03,_____.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:
12A-16.004 Registration

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-16.004, F.A.C. (Registration), is to clarify that registered sales and use tax dealers who were not engaged in the business of leasing or renting any for hire passenger motor vehicles at the time of registration are required to register their new business activity with the Department for purposes of reporting the rental car surcharge imposed on the lease or rental of any for hire passenger motor vehicles.

SUBJECT AREA TO BE ADDRESSED: The subject area of the workshop is the proposed guidelines which clarify when a sales and use tax dealer is required to register a new business activity with the Department for purposes of reporting the rental car surcharge.

SPECIFIC AUTHORITY: 212.17(6), 212.18(2), 213.06(1) FS. LAW IMPLEMENTED: 212.0606, 212.18(3) FS.

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

DATE AND TIME: February 20, 2007, 10:00 a.m.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Larry Green at (850)922-4830. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Janet L. Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-9407

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

12A-16.004 Registration.

(1)(a) Before any person may engage in or conduct business in this state of leasing or renting any for hire passenger motor vehicle, that person must register with the Department for sales and use tax purposes and obtain a certificate of registration for each place of business. Dealers who hold a valid certificate of registration, who at the time of registration for purposes of sales and use tax were not engaged in or conducting such business, are required to change their registration with the Department and register their new tax obligation at each existing place of business. ~~Registration as a sales tax dealer is sufficient registration for purposes of the surcharge.~~

(2)(a) Registration with the Department for ~~sales and use tax~~ purposes of leasing or renting any for hire passenger motor vehicle is available by using one (4) of the following methods:

1. Registering through the Department’s Internet site at the address shown in the parentheses (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 form~~ DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.) with the Department, as indicated on the registration form, with the required \$5.00 application fee.

(b) A separate application is required for each place of business.

(c) Each application submitted to the Department must contain sufficient information to facilitate the processing of the application.

(3) No change.

Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.18(3) FS. History–New 11-14-89, Amended 8-10-92, 3-21-95, 6-19-01, 4-17-03,_____.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: 12A-19.100
 RULE TITLE: Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms) is to: (1) provide which version of Form DR-700016, Florida Communications Services Tax Return, is to be used to report communications services tax on services billed during specified months; and (2) adopt, by reference, revisions to Form DR-700016, Communications Services Tax Return.

SUBJECT AREA TO BE ADDRESSED: The subject of this workshop is the adoption, by reference, of revisions to Form DR-700016, Communications Services Tax Return.

SPECIFIC AUTHORITY: 202.16(2), 202.26(3)(a), (c), (d), (e), (j), 202.27(7) FS.

LAW IMPLEMENTED: 202.11(3), (10), (11), 202.12(1), (3), 202.13(2), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.30, 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS.

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

DATE AND TIME: February 20, 2007, 10:00 a.m.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Larry Green at (850)922-4830. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Janet Young, Tax Law Specialist, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-9407

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

12A-19.100 Public Use Forms.

(1)(a) The Department employs the following public-use forms and instructions in the administration of Chapter 202, F.S., Communications Services Tax. These forms are hereby incorporated by reference in this rule.

(b) No change.

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
<u>02/07</u>	<u>February 2007 –</u>	<u>February 1, 2007 –</u>
<u>01/07</u>	<u>January 2007</u>	<u>January 1, 2007 – January 31, 2007</u>
<u>06/06</u>	<u>June 2006 – December 2006</u>	<u>June 1, 2006 – December 31, 2006</u>
<u>01/06</u>	<u>January 2006 – May 2006</u>	<u>January 1, 2006 – May 31, 2006</u>
<u>11/05</u>	<u>November 2005 – December 2005</u>	<u>November 1, 2005 – December 31, 2005</u>
<u>06/05</u>	<u>June 2005 – October 2005</u>	<u>June 1, 2005 – October 31, 2005</u>
<u>01/05</u>	<u>January 2005 – May 2005</u>	<u>January 1, 2005 – May 31, 2005</u>
<u>11/04</u>	<u>November 2004 – December 2004</u>	<u>November 1, 2004 – December 31, 2004</u>
<u>10/04</u>	<u>October 2004</u>	<u>October 1, 2004 – October 31, 2004</u>
<u>06/04</u>	<u>June 2004 – September 2004</u>	<u>June 1, 2004 – September 30, 2004</u>
<u>01/04</u>	<u>January 2004 – May 2004</u>	<u>January 1, 2004 – May 31, 2004</u>
<u>12/03</u>	<u>December 2003</u>	<u>December 1, 2003 – December 31, 2003</u>
<u>11/03</u>	<u>November 2003</u>	<u>November 1, 2003 – November 30, 2003</u>
<u>10/03</u>	<u>October 2003</u>	<u>October 1, 2003 – October 31, 2003</u>
<u>06/03</u>	<u>June 2003 – September 2003</u>	<u>June 1, 2003 – September 30, 2003</u>
<u>03/03</u>	<u>March 2003 – May 2003</u>	<u>March 1, 2003 – May 31, 2003</u>
<u>01/03</u>	<u>January 2003 – February 2003</u>	<u>January 1, 2003 – February 28, 2003</u>
<u>12/02</u>	<u>December 2002</u>	<u>December 1, 2002 – December 31, 2002</u>
<u>11/02</u>	<u>November 2002</u>	<u>November 1, 2002 – November 30, 2002</u>
<u>10/02</u>	<u>October 2002</u>	<u>October 1, 2002 – October 31, 2002</u>
<u>01/02</u>	<u>January 2002 – September 2002</u>	<u>January 1, 2002 – September 30, 2002</u>
<u>12/01</u>	<u>October 2001 – December 2001</u>	<u>October 1, 2001 – December 31, 2001</u>

Form Number	Title	Effective Date
(3) No change.		
(4)(a) <u>DR-700016</u>	<u>Florida Communications Services Tax Return (R. 02/07)</u>	_____

(b)	<u>DR-700016</u>	<u>Florida Communications Services Tax Return (R. 01/07)</u>	_____
(c)	<u>DR-700016</u>	<u>Florida Communications Services Tax Return (R. 06/06)</u>	_____

(a) through (s) renumbered (d) through (v) No change.

(5) through (12) No change.

Specific Authority 202.151, 202.16(2), 202.26(3)(a), (c), (d), ~~(e), (j), 202.27(7)~~ FS. Law Implemented 202.11(3), (10), (11), 202.12(1), ~~(3), 202.13(2), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.30~~(3)~~, 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-05,_____.~~

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.:	RULE TITLES:
12B-7.008	Public Use Forms
12B-7.026	Public Use Forms
12B-7.030	Miami-Dade County Lake Belt Mitigation Fee and Water Treatment Plant Upgrade Fee
12B-7.031	Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-7.008, F.A.C. (Public Use Forms), is to update guidelines on how to obtain a form for reporting tax on the production of oil, gas, or sulfur from the Department.

The purpose of the proposed amendments to Rule 12B-7.026, F.A.C. (Public Use Forms), is to: (1) incorporate, by reference, changes to forms used by the Department for reporting the taxes imposed on the severance of solid minerals, phosphate rock, or heavy minerals from the soils and waters of this state; and (2) update guidelines on how to obtain a form for reporting the tax on solid minerals from the Department.

The purpose of the proposed amendments to Rule 12B-7.030, F.A.C. (Miami-Dade County Lake Belt Mitigation Fee and Water Treatment Plant Upgrade Fee), is to incorporate the provisions of Chapter 2006-13, L.O.F., which imposes a water treatment plant upgrade fee on each ton of limerock and sand mined from the Miami-Dade County Lake Belt Area.

The purpose of the proposed amendments to Rule 12B-7.031, F.A.C. (Public Use Forms), is to adopt, by reference, changes to expand the form used by the Department for reporting the Miami-Dade County Lake Belt Mitigation Fee to provide for the reporting of the water treatment plant upgrade fee.

SUBJECT AREA TO BE ADDRESSED: The subject area of the workshop is: (1) the adoption of revisions to existing forms used to report severance taxes to the Department; and (2) the proposed guidelines regarding the imposition and reporting of the Miami-Dade County Lake Belt water treatment plant upgrade fee imposed under Chapter 2006-13, L.O.F.

SPECIFIC AUTHORITY: 211.075(2), 211.125(1), 211.33(6), 213.06(1), 373.41492(4)(b) FS.

LAW IMPLEMENTED: 92.525(1)(b), (2), (3), (4), 211.026, 211.075, 211.076, 211.11(1)(b), 211.125, 211.30, 211.31, 211.3103, 211.3106, 211.33, 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS.

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

DATE AND TIME: February 20, 2007, 10:00 a.m.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Larry Green at (850)922-4830. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Joe Parramore, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-4709

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

12B-7.008 Public Use Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the taxes imposed on the production of oil, gas, and sulfur. These forms are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, 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/forms; or, 2) faxing a forms request to the distribution Center at (850)922-2208; or, 3) calling the Distribution Center at (850)488-8422; or, 4) writing the Florida Department of Revenue, Distribution Center, 168A Blountstown Highway, Tallahassee, Florida 32304; or, 5) ~~2) faxing the Distribution Center at (850)922-2208; or, 3) using a fax machine telephone handset to call the Department's automated Fax on Demand system at (850)922-3676; or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy; or, 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 (www.myflorida.com/dor).~~ Persons with hearing or speech impairments may call the Department's TDD at (800)367-8331.

(2) through (5) No change.

Specific Authority 211.075(2), 211.125(1), 213.06(1) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 211.026, 211.075, 211.076, 211.125, 213.755(1) FS. History—New 12-28-78, Formerly 12B-7.08, Amended 12-18-94, 5-4-03, 10-1-03,_____.

PART II – SEVERANCE TAX ON SOLID MINERALS

12B-7.026 Public Use Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the taxes imposed on the severance of solid minerals, phosphate rock, or heavy minerals from the soils and waters of this state. These forms are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, 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/forms; or, 2) faxing a forms request to the distribution Center at (850)922-2208; or, 3) calling the Distribution Center at (850)488-8422; or, 4) writing the Florida Department of Revenue, Distribution Center, 168A Blountstown Highway, Tallahassee, Florida 32304; or, 5) ~~2) faxing the Distribution Center at (850)922-2208; or, 3) using a fax machine telephone handset to call the Department’s automated Fax on Demand system at (850)922-3676; or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy; or, 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 (www.myflorida.com/dor).~~ Persons with hearing or speech impairments may call the Department’s TDD at (800)367-8331.

	Form Number	Title	Effective Date
(2)	DR-142	Solid Mineral Severance Tax Return (R. <u>01/06 04/03</u>)	<u>10/03</u>
(3)	DR-142ES	Declaration/Installment Payment of Estimated Solid Mineral Severance Tax (R. <u>01/06 04/03</u>)	<u>05/03</u>

Specific Authority 211.33(6), 213.06(1) FS. Law Implemented 92.525(2), 211.30, 211.31, 211.3103, 211.3106, 211.33, 213.755(1) FS. History–New 12-18-94, Amended 10-4-01, 5-4-03, 10-1-03, _____.

PART III MITIGATION FEES ~~FE~~ ON MINING

12B-7.030 Miami-Dade County Lake Belt Mitigation Fee and Water Treatment Plant Upgrade Fee.

(1) The Miami-Dade County Lake Belt mitigation fee and the water treatment plant upgrade fee are is imposed on each ton of limerock and sand extracted by any person who engages in the business of extracting limerock or sand within the areas and sections provided in Section 373.41492, F.S. The per-ton mitigation fee and water treatment plant upgrade fee are is at the rates rate provided in Sections 373.41492(2) and (5), F.S.

(2) The fees are tax is to be reported to the Department on the Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees Tax Fee Monthly Return (Form form DR-146, incorporated by reference in Rule 12B-7.031, F.A.C.).

(3)(a) Except as provided in Rule Chapter 12-24, F.A.C., the payment and the Miami-Dade County Lake Belt Mitigation and Water Treatment Plan Upgrade Fess Tax Fee Monthly Return must be delivered to the Department or be postmarked on or before the 20th day of the month following the month of the taxable transaction to avoid penalty and interest for late filing. 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 this purpose, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday, as this term is defined in Chapter 682, F.S., and Section 7503, Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to Section 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

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

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

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

Specific Authority 211.33(6), 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 211.30, 211.31, 211.3103, 211.3106, 211.33, 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS. History–New 10-1-03, Amended 9-28-04, _____.

12B-7.031 Public Use Forms.

(1)(a) The following form and instructions are used by the Department in its dealings with the public in the administration of the Miami-Dade County Lake Belt mitigation fee and water treatment plant upgrade fee. This form and instructions are hereby incorporated by reference in this rule.

(b) No change.

	Form Number	Title	Effective Date
(2)	DR-146	Miami-Dade County Lake Belt Mitigation <u>and</u> Water Treatment Upgrade Fees Tax Fee Monthly Return (R. 01/07 10/05)	<u>05/06</u>

Specific Authority 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 212.11(1)(b), 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS. History—New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06,_____.

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: 12C-3.008
 RULE TITLE: Public Use Forms

PURPOSE AND EFFECT: The proposed amendments to Rule 12C-3.008, F.A.C., are necessary to require, pursuant to Section 198.32(2), F.S., that Form DR-312, Affidavit of No Florida Estate Tax Due, include the requirement that the affidavit be executed by the personal representative of a nontaxable estate and be sworn to before a notary. The effect of this change will be to adopt, by reference, Form DR-312 (R. 07/05).

SUBJECT AREA TO BE ADDRESSED: The subject of this workshop is the incorporation, by reference, of changes to Form DR-312, Affidavit of No Florida Estate Tax Due, used by the Department in the administration of Section 198.32(2), F.S.
 SPECIFIC AUTHORITY: 198.08, 198.32(2), 213.06(1) FS.

LAW IMPLEMENTED: 92.525(1)(b), 198.08, 198.13, 198.22, 198.26, 198.32(2), 198.33(1), 198.38, 198.39, 213.37, 837.06 FS.

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

DATE AND TIME: February 20, 2007, 10:00 a.m.
 PLACE: Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Larry Green at (850)922-4830. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Joe Parramore, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-4709

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

12C-3.008 Public Use Forms.

(1)(a) The following public-use forms and instructions are employed by the Department in its dealings with the public and are hereby adopted by reference.

(b) No change.

	Form Number	Title	Effective Date
(2) through (4)	No change.		
(5)	DR-312	Affidavit of No Florida Estate Tax Due (R. 07/05 08/06)	<u>10/06</u>

(6) No change.

Specific Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 92.525(1)(b), 198.08, 198.13, 198.22, 198.26, 198.32(2), 198.33(1), 198.38, 198.39, 213.37, 837.06 FS. History—New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, 1-22-01, 5-4-03, 10-30-06,_____.

BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

Notices for the Board of Trustees of the Internal Improvement Trust Fund between December 28, 2001 and June 30, 2006, go to <http://www.dep.state.fl.us/> under the link or button titled “Official Notices.”

STATE BOARD OF ADMINISTRATION

RULE NO.: 19-15.001
 RULE TITLE: Insurance Capital Build-Up Incentive Program

PURPOSE AND EFFECT: The Legislature made changes to the Insurance Capital Build-Up Incentive Program, Section 215.5595, F.S., during the 2007 Special Legislative Session. Due to this legislation, amendments to Rule 19-15.001, F.A.C. are necessary.

SUBJECT AREA TO BE ADDRESSED: The rule addresses the changes made to Section 215.5595, F.S. by this legislation.
 SPECIFIC AUTHORITY: 215.5595 FS.

LAW IMPLEMENTED: 215.5595 FS.

IF REQUESTED IN WRITING BY 4:00 P.M. ON TUESDAY, FEBRUARY 13, 2007, 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, IF AVAILABLE, IS: Tracy Allen, Senior FHCF Attorney, State Board of Administration, P. O. Box 13300, Tallahassee, Florida 32317-3300; telephone (850)413-1341

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE ON THE SBA WEBSITE AT: www.sbafla.com/icbi or may be obtained at no charge from Tracy Allen, Senior FHCF Attorney, State Board of Administration, P. O. Box 13300, Tallahassee, FL 32317-3300; telephone (850)413-1341

PUBLIC SERVICE COMMISSION

RULE NO.: 25-6.0143
 RULE TITLE: Use of Accumulated Provision Accounts 228.1, 228.2, and 228.4

PURPOSE AND EFFECT: To standardize the way investor-owned electric utilities account for damage to facilities from extreme weather events.

SUBJECT AREA TO BE ADDRESSED: Investor-owned utility regulatory accounting methods.

SPECIFIC AUTHORITY: 350.127(2), 366.05(1) FS.

LAW IMPLEMENTED: 350.115, 366.04(2)(a) FS.

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

DATE AND TIME: Wednesday, February 21, 2007, 9:30 a.m.

PLACE: Betty Easley Conference Center, Room 148, 4075 Esplanade Way, Tallahassee, FL

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Mary Diskerud, (850)413-6090

The Division of the Commission Clerk and Administrative Services at (850)413-6770. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Larry D. Harris, Associate General Counsel, Florida Public Service Commission, 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0862, (850)413-6076

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

25-6.0143 Use of Accumulated Provision Accounts 228.1, 228.2, and 228.4.

(1) Account No. 228.1 Accumulated Provision for Property Insurance.

(a) No change.

(b) Except as provided in subsections (1)(e) and (1)(f), charges to this account shall be made for all occurrences in accordance with the schedule of risks to be covered which are not covered by insurance. Recoveries, insurance proceeds or reimbursements for losses charged to this account shall be credited to the account.

(c) A separate subaccount shall be established for that portion of Account No. 228.1 which is designated to cover storm-related damages to the utility's own property or property leased from others that is not covered by insurance. The records supporting the entries to this account shall be so kept that the utility can furnish full information as to each storm event included in this account.

(d) In determining the costs to be charged to cover storm-related damages, the utility shall use an Incremental Cost and Capitalization Approach methodology (ICCA). Under the ICCA methodology, the costs charged to cover storm-related damages shall exclude those costs that normally would be charged to non-cost recovery clause operating expenses in the absence of a storm. In addition, capital expenditures for the removal, retirement and replacement of damaged facilities charged to cover storm-related damages shall exclude the normal cost for the removal, retirement and replacement of those facilities in the absence of a storm. The utility shall notify the Director of the Commission's Division of Economic Regulation in writing and provide a schedule of the amounts charged to Account No. 228.1 for each incident exceeding ten million dollars.

(e) All costs charged to Account 228.1 are subject to review for prudence and reasonableness by the Commission. Under the ICCA methodology for determining the allowable costs to be charged to cover storm-related damages, the following costs are expressly prohibited from being charged to Account No. 228.1:

1. Base rate recoverable regular payroll and regular payroll-related costs for utility managerial and non-managerial personnel;

2. Bonuses or any other special compensation for utility personnel not eligible for overtime pay;

3. Base rate recoverable depreciation expenses, insurance costs and lease expenses for utility-owned or utility-leased vehicles and aircraft;

4. Utility employee assistance costs;

5. Utility employee training costs;

6. Utility advertising, media relations or public relations costs;

7. Utility call center and customer service costs;

8. Tree trimming expenses, incurred in any month in which storm damage restoration activities are conducted, that are less than the actual monthly average of tree trimming costs charged to operation and maintenance expense for the three previous calendar years;

9. Uncollectible accounts expenses;

10. Utility lost revenues from services not provided;

11. Costs of back-fill work or catch-up work for activities not directly related to storm damage restoration activities; and

12. Replenishment of the utility's materials and supplies inventories.

(f) A utility may, at its own option, charge storm-related costs as operating expenses rather than charging them to Account No. 228.1. The utility shall notify the Director of the Commission's Division of Economic Regulation in writing and provide a schedule of the amounts charged to operating expenses for each incident exceeding five million dollars.

(g) If the charges to Account No. 228.1 exceed the account balance, the excess shall be carried as a debit balance in Account No. 228.1 and no request for a deferral of the excess or for the establishment of a regulatory asset is necessary.

(h) A utility may petition the Commission for the recovery of a debit balance in Account No. 228.1 through a surcharge, securitization or other cost recovery mechanism.

(i) If a utility receives reimbursement from another utility for expenses incurred in providing storm damage restoration assistance to another utility, the utility shall credit Account No. 228.1 for the costs that normally would be charged to operating expenses in the absence of providing storm damage restoration assistance.

(j) A utility shall not establish or change an annual accrual amount or a target accumulated balance amount for Account No. 228.1 without prior Commission approval.

(k) Each utility shall file a Storm Damage Self-Insurance Reserve Study (Study) with the Division of the Commission Clerk and Administrative Services by January 15, 2011 and at least once every five years thereafter from the submission date of the previously filed study. A Study shall be filed whenever the utility is seeking a change to either the target accumulated balance or the annual accrual amount for Account No. 228.1. At a minimum, the Study shall include data for determining a target balance for, and the annual accrual amount to, Account No. 228.1.

(l) Each utility shall file a report with the Director of the Commission's Division of Economic Regulation providing information concerning its efforts to obtain commercial insurance for its transmission and distribution facilities and any other programs or proposals that were considered. The report shall also include a summary of the amounts recorded in Account 228.1. The report shall be filed annually by February 15 of each year for information pertaining to the previous calendar year.

(2) through (4)(a) No change.

(b) If a utility elects to use any of the above listed accumulated provision accounts, each and every loss or cost which is covered by the account shall be charged to that account and shall not be charged directly to expenses except as provided for in subsections (1)(e) and (1)(f). Charges shall be made to accumulated provision accounts regardless of the balance in those accounts.

(c) No change.

Specific Authority 366.05(1) FS. Law Implemented 350.115, 366.04(2)(a) FS. History—New 3-17-88, Amended _____.

AGENCY FOR HEALTH CARE ADMINISTRATION

Medicaid

RULE NO.: 59G-4.230
 RULE TITLE: Physician Services

PURPOSE AND EFFECT: The purpose of this rule amendment is to incorporate by reference update April 2007 to the Florida Medicaid Physician Services Coverage and Limitations Handbook. The handbook was revised to include the Medicaid Hospitalist Program policies. The Medicaid Hospitalist Program is being implemented in Miami-Dade and Palm Beach counties. The effect will be to incorporate by reference in rule update April 2007 to Florida Medicaid Physician Services Coverage and Limitations Handbook.

SUBJECT AREA TO BE ADDRESSED: Physician Services.

SPECIFIC AUTHORITY: 409.919 FS.

LAW IMPLEMENTED: 409.905, 409.907, 409.908, 409.9081 FS.

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

DATE AND TIME: Tuesday, February 20, 2007, 2:00 p.m.

PLACE: Agency for Health Care Administration, 2727 Mahan Drive, Building #3, Conference Room C, Tallahassee, Florida
 THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: Diane Weller, Bureau of Medicaid Services, 2727 Mahan Drive, Mail Stop 20, Tallahassee, Florida 32308, (850)410-3037

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

59G-4.230 Physician Services.

(1) No change.

(2) All physician services providers enrolled in the Medicaid program must be in compliance with the Florida Medicaid Physician Services Coverage and Limitations Handbook, January 2007, updated January 2007 and April 2007, which is incorporated by reference, and the Florida Medicaid Provider Reimbursement Handbook, CMS-1500, which is incorporated by reference in Rule 59G-4.001, F.A.C. Both handbooks are available from the Medicaid fiscal agent's website at <http://floridamedicaid.acs-inc.com>. Click on Provider Support, and then on Handbooks. Paper copies of the handbooks may be obtained by calling Provider Inquiry at 1 (800)377-8216.

(3) No change.

(4) No change.

Specific Authority 409.919 FS. Law Implemented 409.905, 409.907, 409.908, 409.9081 FS. History—New 1-1-77, Revised 2-1-78, 4-1-78, 1-2-79, 1-1-80, Amended 2-8-82, 3-11-84, Formerly 10C-7.38, Amended 1-10-91, 11-5-92, 1-7-93, Formerly 10C-7.038, Amended 6-29-93, 9-6-93, Formerly 10P-4.230, Amended 6-13-94, 2-9-95,

3-10-96, 5-28-96, 3-18-98, 9-22-98, 8-25-99, 4-23-00, 8-5-01, 2-20-03, 8-5-03, 8-3-04, 8-18-05, 8-31-05, 10-26-06, 2-11-07,_____.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Architecture and Interior Design

RULE NO.: 61G1-11.013 RULE TITLE: Definitions

PURPOSE AND EFFECT: The Board proposes to remove the definition of "intern-architect" from the rule.

SUBJECT AREA TO BE ADDRESSED: The removal of the definition of "intern-architect" from the rule language.

SPECIFIC AUTHORITY: 481.2055 FS.

LAW IMPLEMENTED: 481.203, 481.211, 481.221(4), (8), 481.229(1)(c) 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: Juanita Chastain, Executive Director, Board of Architecture and Interior Design, 1940 North Monroe Street, Tallahassee, Florida 32399-0750

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

61G1-11.013 Definitions.

(1) No change.

~~(2) An "intern architect" as a term is used in Rule 61G1-13.0021, F.A.C., means an individual who has completed all requirements of the first three academic years in a professional program in architecture which is approved by the Board, and has an approved application for licensure as an architect (by examination) on file with the Board office.~~

(3) through (4) renumbered (2) through (3) No change.

Specific Authority 481.2055 FS. Law Implemented 481.203, 481.211, 481.221(4), (8), 481.229(1)(c) FS. History—New 12-23-79, Amended 2-24-83, 10-27-83, 12-29-83, Formerly 21B-11.13, Amended 11-12-89, 2-14-91, 5-5-91, 12-26-91, Formerly 21B-11.013, Amended 11-15-93, 11-21-94, 1-10-99, 2-12-04,_____.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Construction Industry Licensing Board

RULE NO.: 61G4-12.021 RULE TITLE: Committee Structure

PURPOSE AND EFFECT: The Board proposes a new rule for the consideration of committee structure.

SUBJECT AREA TO BE ADDRESSED: Committee Structure.

SPECIFIC AUTHORITY: 489.107 FS.

LAW IMPLEMENTED: 489.108 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: G.W. Harrell, Executive Director, Construction Industry Licensing Board, Northwood Centre, 1940 N. Monroe Street, Tallahassee, Florida 32399-0750

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

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Construction Industry Licensing Board

RULE NO.: 61G4-16.009 RULE TITLE: Examination and Reexamination

PURPOSE AND EFFECT: The Board proposes a rule amendment for review of the contractor category list and the modification for consistency within the rule.

SUBJECT AREA TO BE ADDRESSED: Examination and Reexamination.

SPECIFIC AUTHORITY: 489.219(1), 489.108, 489.129(2) FS.

LAW IMPLEMENTED: 455.217, 489.109, 489.11 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: G.W. Harrell, Executive Director, Construction Industry Licensing Board, Northwood Centre, 1940 N. Monroe Street, Tallahassee, Florida 32399-0750

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

61G4-16.009 Examination and Reexamination.

(1)(a) The general areas of competency to be covered by the examination for general, building, residential, sheet metal, roofing, class A and B air conditioning, mechanical, commercial pool/spa, residential pool/spa, swimming pool/spa servicing, plumbing, underground utility and excavation, specialty structure, solar, pollutant storage, gypsum drywall,

glass and glazing, and gas line contractors, and the relative weight to be assigned in grading each area tested shall be as specified in Rule 61G4-16.001, F.A.C.

(b) Reexamination.

1. A candidate who:

- a. Fails to achieve a passing score on any of the tests referenced to in Rule 61G4-16.001, F.A.C., above; or
- b. Fails to appear for a scheduled test shall be required to pay the reexamination fee as set forth in paragraph (3)(c) below.

2. A candidate shall be required to retake only the tests on which he or she failed to achieve a passing score or failed to appear to take when scheduled. However, a candidate must pass all tests within two years three hundred sixty five (365) days of the first attempt; after which time all past test scores of the candidate shall be considered invalid and he or she shall be required to take all parts of the test as specified in Rule 61G4-16.001, F.A.C. A candidate may take any specific part of the test no more than six times in the two year period.

3. A candidate who fails to achieve a passing score on the examination in whole or in part ~~on his or her first or second attempt~~ may submit an application to retake the certification examination to the examination vendor no less than thirty (30) days prior to the administration of the examination the candidate wishes to take provided he or she pays all appropriate fees as set forth in subsection (3) below.

(2) through (4) No change.

Specific Authority 455.217(2), 455.219(1), 489.108, 489.129(2) FS. Law Implemented 455.217, 489.109, 489.111 FS. History—New 2-25-93, Formerly 21E-16.009, Amended 10-17-93, 7-20-94, 11-25-97, 9-15-99, 4-26-00, 10-24-00, 2-6-03, 1-10-05, 11-3-06,_____.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Professional Surveyors and Mappers

RULE NO.: 61G17-7.0025
 RULE TITLE: Procedures for Signing and Sealing Electronically Transmitted Plans, Specifications, Reports or Other Documents
 PURPOSE AND EFFECT: The purpose and effect of this amendment is to update the existing language of this rule.
 SUBJECT AREA TO BE ADDRESSED: Procedures for Signing and Sealing Electronically Transmitted Plans, Specifications, Reports or Other Documents.
 SPECIFIC AUTHORITY: 472.008, 472.025 FS.
 LAW IMPLEMENTED: 472.025 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: Rick Morrison, Executive Director, Board of Professional Surveyors and Mappers, 1940 North Monroe Street, Tallahassee, Florida 32399-0767

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

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Notices for the Department of Environmental Protection between December 28, 2001 and June 30, 2006, go to <http://www.dep.state.fl.us/> under the link or button titled "Official Notices."

DEPARTMENT OF ENVIRONMENTAL PROTECTION

RULE NOS.:	RULE TITLES:
62-17.011	General
62-17.021	Definitions
62-17.031	Prohibitions, Exceptions, and Applicability
62-17.041	Notice of Intent, Binding Written Agreements
62-17.051	Application for Site Certification
62-17.081	Supplementary Information – Cost Responsibility, Determination of Sufficiency of Application
62-17.091	Conduct of Studies
62-17.093	Preliminary Statements of Issues
62-17.121	Land Use and Zoning Hearings – Subject Matter, Effect of Findings
62-17.133	Agency Reports
62-17.135	Coordination of Federally Approved or Delegated Programs with State Certification Application Review Procedures
62-17.141	Certification Hearings – Subject Matter, Procedure, Participants
62-17.143	Transmittal and Filing of Orders, Exceptions
62-17.147	Certified Corridor Notice
62-17.171	Department Conditions of Certification under Section 403.511(5)(a), (b)
62-17.191	Postcertification Compliance Review, Monitoring
62-17.201	Review and Evaluation
62-17.205	Postcertification Amendments or Clarifications
62-17.211	Modification of Certification, Criteria-change Modifications, Transfer of Ownership

- 62-17.231 Processing of Supplemental Application
- 62-17.251 Processing of Application for Certification of an Existing Power Plant Site
- 62-17.280 Florida Administrative Weekly
- 62-17.281 Newspaper Notice
- 62-17.282 Other Notifications
- 62-17.293 Fees, Disbursement of Funds, Contracts

PURPOSE AND EFFECT: The draft proposed rule is to implement the changes to the Florida Electrical Power Plant Siting Act during the 2006 legislative session, as enacted in Senate Bill 888, signed into law on June 19, 2006. The draft proposed rule is to clarify definitions, applicability, application requirements, completeness process, the conduct of studies, agency statements of issues and reports, land use and certification hearing requirements, coordination with federal permit programs, proprietary interests in state owned lands, conditions of certification requirements, post certification review, post certification amendments, modifications, processing of supplemental applications and existing sites, public notice, and fees.

SUBJECT AREA TO BE ADDRESSED: The draft proposed rule is to clarify definitions, applicability, application requirements, completeness process, the conduct of studies, agency statements of issues and reports, land use and certification hearing requirements, coordination with federal permit programs, proprietary interests in state owned lands, conditions of certification requirements, post certification review, post certification amendments, modifications, processing of supplemental applications and existing sites, public notice, and fees.

SPECIFIC AUTHORITY: 403.501-403.518 FS.

LAW IMPLEMENTED: 403.501-403.518 FS.

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

DATE AND TIME: February 27, 2007, 9:00 a.m.

PLACE: Department of Environmental Protection, Bob Martinez Complex, Conference Room 609, 2600 Blair Stone Road, Tallahassee, Florida

DATE AND TIME: March 6, 2007, 9:00 a.m.

PLACE: Tampa Port Authority, 1101 Channelside Drive, Tampa, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Ms. Landa Korokous at Florida Department of Environmental Protection, Siting Coordination Office, 2600 Blair Stone Road, MS 48, Tallahassee, Florida 32399-2400;

(850)245-8002. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Michael P. Halpin, P.E., Florida Department of Environmental Protection, Siting Coordination Office, 2600 Blair Stone Road, MS 48, Tallahassee, Florida 32399-2400; (850)245-8002, or at the following web site: www.dep.state.fl.us/siting
THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

RULE NO.:	RULE TITLE:
62-204.800	Federal Regulations Adopted by Reference

PURPOSE AND EFFECT: The department is proposing to amend Rule 62-204.800, F.A.C., to incorporate the May 10, 2006 federal changes to the Emission Guidelines for Existing Large Municipal Waste Combustors and provide associated compliance schedules. There is no draft rule language available at this time; however, it is expected the department will post draft rule language at the following web site by February 16, 2007: <http://www.dep.state.fl.us/Air/rules/regulatory.htm>.

SUBJECT AREA TO BE ADDRESSED: Revised federal emission guidelines for existing large municipal waste combustors.

SPECIFIC AUTHORITY: 403.061 FS.

LAW IMPLEMENTED: 403.031, 403.061, 403.087 FS.

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

DATE AND TIME: Thursday, February 22, 2007, 10:00 a.m.

PLACE: Florida Department of Environmental Protection, Division of Air Resource Management, 111 South Magnolia Drive, Suite 23, Directors Conference Room, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Ms. Lynn Searce at (850)921-9551. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Mr. John Glunn at Florida Department of Environmental Protection, Division of Air Resource Management, 2600 Blair Stone Road, MS 5500, Tallahassee, Florida 32399-2400, or john.glunn@dep.state.fl.us, phone (850)921-9548

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

DEPARTMENT OF HEALTH

Board of Dentistry

RULE NO.: 64B5-2.0151
 RULE TITLE: Review Procedure and Methodology for Certification of Foreign Dental Education Programs

PURPOSE AND EFFECT: The Board proposes to promulgate and adopt rule language to specify the review procedures and methodology for certification of foreign dental education programs.

SUBJECT AREA TO BE ADDRESSED: Review procedures for certification of foreign dental programs.

SPECIFIC AUTHORITY: 466.004, 466.008 FS.

LAW IMPLEMENTED: 466.004, 466.008 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: Sue Foster, Executive Director, Board of Dentistry /MQA, 4052 Bald Cypress Way, Bin #08, Tallahassee, Florida 32399-3258
 THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

DEPARTMENT OF HEALTH

Division of Environmental Health

RULE CHAPTER NO.: 64E-15
 RULE CHAPTER TITLE: Mobile Home, Lodging, and Recreational Vehicle Parks, and Recreational Camps

RULE NO.: 64E-15.005
 RULE TITLE: Sanitary Facilities

PURPOSE AND EFFECT: The proposed change will remove the need for redundant sanitary facilities (showers, toilets, urinals, handwashing fixtures), dump stations and potable water supply stations in RV parks, thereby saving thousands of dollars for the regulated public.

SUBJECT AREA TO BE ADDRESSED: Sanitary facilities, dump stations, and potable water supply station requirements in recreational vehicle parks.

SPECIFIC AUTHORITY: 513.05 FS.

LAW IMPLEMENTED: 513.05 FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT IS: David B. Wolfe, Environmental Health Program Consultant, Bureau of Community Environmental Health, 4052 Bald Cypress Way, BIN A08, Tallahassee, FL 32399-1710, (850)245-4277. An electronic copy of the proposed rule can be obtained without cost by contacting David B. Wolfe at the above address or telephone number (850)245-4277

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS:

64E-15.005 Sanitary Facilities.

(1) through (5) No change.

(6) If a park owner files a letter with the county health department stating the recreational vehicle park has a potable water and sewer hook-up at each site and the park only rents to recreational vehicles that are self contained units, the park will be exempt from the sanitary facilities requirements in subsections 64E-15.005(2), (4), F.A.C., the sewage disposal requirements in subsections 64E-15.004(5), (6), (7), F.A.C., and the water requirements in paragraph 64E-15.003(3)(b), F.A.C.

Specific Authority 381.011, 513.05 FS. Law Implemented 381.006(6), (14), 386.041, 513.012 FS. History—New 5-20-96, Formerly 10D-26.140, Amended _____.

**Section II
 Proposed Rules**

BOARD OF TRUSTEES OF THE INTERNAL IMPROVEMENT TRUST FUND

Notices for the Board of Trustees of the Internal Improvement Trust Fund between December 28, 2001 and June 30, 2006, go to <http://www.dep.state.fl.us/> under the link or button titled "Official Notices."

WATER MANAGEMENT DISTRICTS

Southwest Florida Water Management District

RULE NO.: 40D-3.042
 RULE TITLE: Multiple Wells Under a Single Permit

PURPOSE AND EFFECT: The purpose of the proposed rule revision is to clarify the requirement that a single permit may be obtained for the construction of a multi-zone monitor well. This type of well, as it is usually constructed, consists of multiple observation tubes for monitoring different depths, all located within a single larger diameter well casing. A separate well completion report is required for each of the monitor tubes. The completion reports identify the zones being monitored in the well. The proposed rule language will help clarify current existing practices.