

agent of the third-party voter registration organization to accept the appointment as registered agent by signing the form. The proposed rule also renumbers the other forms incorporated by reference in the rule.

**SUMMARY:** The proposed rule assigns new form numbers for the current rule's incorporated forms and requires the registered agent of a third-party voter registration organization to sign the organization's registration form accepting the appointment as registered agent.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS:** No Statement of Estimated Regulatory Cost was prepared.

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

**RULEMAKING AUTHORITY:** 20.10(3), 97.012(15), 97.0575(1), (4), (8) FS.

**LAW IMPLEMENTED:** 97.012(15), (36), 97.053, 97.0575 FS. IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

**DATE AND TIME:** May 3, 2010, 1:00 p.m.

**PLACE:** Room 307, R. A. Gray Building, 500 S. Bronough 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 5 days before the workshop/meeting by contacting: Eddie Phillips, Executive Assistant, Office of General Counsel, Department of State, telephone: (850)245-6536; email: elphillips@dos.state.fl.us. 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 IS:** Gary J. Holland, Assistant General Counsel, Department of State, R. A. Gray Building, 500 S. Bronough Street, Tallahassee, Florida 32399-0250; telephone: (850)245-6536; email: gjholland@dos.state.fl.us

**THE FULL TEXT OF THE PROPOSED RULE IS:**

1S-2.042 Third-Party Voter Registration Organizations.

(1) Forms. The following forms are hereby incorporated by reference and available from the Division of Elections, R. A. Gray Building, Room 316, 500 South Bronough Street, Tallahassee, Florida 32399-0250, by contact at (850)245-6200, or by download from the Division's webpage at: <http://election.dos.state.fl.us/forms/index.shtml>:

(a) Form DS-DE ~~119406~~ (eff. ~~02/20102009~~), entitled "Third-Party Voter Registration Organization Registration Form."

(b) Form DS-DE ~~120407~~ (eff. ~~02/20102009~~), entitled "Quarterly Report Form for Organized Voter Registration Drives by Third-Party Voter Registration Organization."

(c) Form DS-DE ~~121408~~ (eff. ~~02/20102009~~), entitled "Form for Complaint Against Third-Party Voter Registration Organization."

(2) Definitions. For purposes of Section 97.0575, F.S., the following definitions apply:

(a) "Affiliate organization" of a third-party voter registration organization means any person, as defined in Section 1.01(3), F.S., that is associated with the third-party voter registration organization as a subordinate, subsidiary, member, branch, chapter, as a central or parent organization, or through direct or indirect ownership or control. Ownership or control means substantial and effective, though not necessarily predominant, ownership or control.

(b) "Force majeure" means any event or occurrence of societal significance beyond the reasonable control and without the fault of the third-party voter registration organization which could not have been prevented, avoided, or overcome by the exercise of reasonable care, diligence, or foresight of the third-party voter registration organization, including, but not limited to, civil disturbances or acts of war; extraordinarily severe weather, such as hurricanes, floods, or tornadoes; or shortages of food, electric power, or fuel.

(c) "Impossibility of performance" means an actual impossibility or impracticability of compliance as the result of a condition or circumstance which the third-party voter registration organization did not create and could not reasonably have anticipated.

(d) "Organized voter registration drive" means any voter registration activity that is coordinated with, or directed by, a third-party voter registration organization and where one or more persons solicit or collect voter registration applications on behalf of the third-party voter registration organization.

(3) Registration. A third-party voter registration organization shall complete and file Form DS-DE 106 with the Division prior to conducting any voter registration activities. A third-party voter registration organization shall also use Form DS-DE ~~119406~~ to update or withdraw its registration.

(4) Voter Registration Drive Quarterly Report. A third-party voter registration organization shall use Form DS-DE ~~120407~~ to file quarterly reports with the Division as required by Section 97.0575(1), F.S. The quarterly reports shall be filed no later than April 15, July 15, October 15, and January 15 to cover the preceding calendar quarter, respectively. If a due date falls on a Saturday, Sunday, or legal holiday, the report is due on the next day which is not a Saturday, Sunday, or legal holiday.

(5) Complaints and Fines.

(a) Any person claiming to have provided a completed voter registration application to a third-party voter registration organization but whose name does not appear as an active voter on the voter registration rolls shall use Form DS-DE ~~121408~~ to file the complaint with the Division.

(b) Any other person may report allegations of elections fraud, which includes irregularities or fraud involving voter registration, by filing a written complaint with the Division using Form DS-DE 34, entitled "Elections Fraud Complaint," incorporated by reference in Rule 1S-2.025, F.A.C.

(c) If the Division determines that a fine should be imposed on a third-party voter registration organization, the Division shall serve an administrative complaint pursuant to Rule 28-106.2015, F.A.C., upon the third-party voter registration organization by personal delivery or certified mail, return receipt requested. A third-party voter registration organization upon which the Division serves an administrative complaint may request a hearing in accordance with Sections 120.569 and 120.57, F.S., and subsection 28-106.2015(5), F.A.C.

Rulemaking Specific Authority 20.10(3), 97.012(15), 97.0575(1), (4), (8) FS. Law Implemented 97.012(15), (36), 97.053, 97.0575 FS. History--New 2-26-09, Amended \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Gary J. Holland  
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Donald L. Palmer, Director, Division of Elections  
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2010  
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: March 12, 2010

**DEPARTMENT OF STATE**  
**Division of Cultural Affairs**

RULE NO.: IT-1.036  
RULE TITLE: Arts and Cultural Grants  
PURPOSE AND EFFECT: The purpose of this amendment is to establish in rule the most recent guidelines and administrative forms for the General Program Support Program and the Specific Cultural Project Program. The guidelines for both programs clarify eligibility criteria, allowable costs, application procedures, matching funds, reporting requirements, an updated Rural Economic Development Initiative (REDI) listing, and updated application form. The grant report form adds information pertaining to the Florida Single Audit Act (FSAA) and incorporates the State Grant Expenditure Log.  
SUMMARY: The proposed rule incorporates the latest General Program Support Program and Specific Cultural Project Program guidelines and administrative forms. Amendments to the guidelines include eligibility criteria, allowable costs,

application procedures, matching funds, reporting requirements, and an updated Rural Economic Development Initiative (REDI) listing.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

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

RULEMAKING AUTHORITY: 265.284(3)(j), 265.286(1), (11) FS.

LAW IMPLEMENTED: 265.284, 265.286, 286.011, 286.012 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: Monday, May 3, 2010, 9:30 a.m.  
PLACE: Division of Cultural Affairs, R. A. Gray Building, 3rd Floor, Room 307, 500 South Bronough Street, Tallahassee, Florida 32399-0250

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Donald R. Blancett, Division of Cultural Affairs, R. A. Gray Building, 3rd Floor, 500 South Bronough Street, Tallahassee, Florida 32399-0250

THE FULL TEXT OF THE PROPOSED RULE IS:

IT-1.036 Arts and Cultural Grants.

(1) This rule provides the requirements for grant programs administered by the Division of Cultural Affairs (Division). Each program is governed by guidelines which contain eligibility requirements, application review procedures, evaluation and funding criteria, grant administration procedures, and application forms. All grant awards are subject to the approval of the Secretary of State.

(2) All grant applicants must meet the requirements set forth in the 2011-2012 ~~October-2009~~ guidelines for the following programs, which are available from the Division at [www.Florida-arts.org](http://www.Florida-arts.org) and are hereby incorporated by reference:

(a) Cultural and Museum Grants Program. Provides general program support for local arts agencies, state service organizations, and organizations that have general program activity in any of the art and cultural disciplines in Section 265.283(7), F.S.

(b) Specific Cultural Projects Program. Provides funding for arts in education, underserved cultural community development, culture builds Florida, and other nonprofit public or private organizations having specific cultural project activity in any of the arts and cultural disciplines in Section 265.283(7), F.S.

(3) The following application forms ~~is~~ ~~are~~ available from the Division at [www.Florida-arts.org](http://www.Florida-arts.org) and are hereby incorporated by reference: Cultural and Museums Grants Program and Specific Cultural Projects Program Application (Form CA2E145), effective ~~6/10/09~~.

~~(a) Cultural and Museums Grants Program Application (Form CA2E145), effective 10/09;~~

~~(b) Specific Cultural Projects Program Application (Form CA2E146), effective 10/09;~~

(4) The following forms are used in the administration of all grant programs in this rule and are hereby incorporated by reference and available at [www.Florida-arts.org](http://www.Florida-arts.org):

(a) Grant Report Form and State Funds Expenditure Log (Form CA2E004), effective ~~6/10/09~~;

~~(b) State Funds Expenditure Log (Form CA2E136), effective 10/09;~~

~~(b)(e)~~ Grant Amendment Request (Form CA2E002), effective ~~6/10/09~~;

~~(c)(d)~~ Grant Award Agreement (Form CA2E142), effective ~~6/10/09~~;

Rulemaking Authority 265.286(11) FS. Law Implemented 265.286 FS. History—New 10-27-09, Amended.

NAME OF PERSON ORIGINATING PROPOSED RULE: Donald R. Blancett, Division of Cultural Affairs, R. A. Gray Building, 3rd Floor, 500 South Bronough Street, Tallahassee, Florida 32399-0250

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Sandy Shaughnessy, Division of Cultural Affairs, R. A. Gray Building, 3rd Floor, 500 South Bronough Street, Tallahassee, Florida 32399-0250

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 23, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: March 12, 2010; Vol. 36, No. 10

**DEPARTMENT OF REVENUE**

RULE NO.: 12-6.0015  
RULE TITLE: Public Use Forms

PURPOSE AND EFFECT: Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under Sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes. The purpose of the proposed amendments to Rule 12-6.0015, F.A.C. (Public Use Forms), is to adopt, by reference, changes that will update the privacy

notice statement on Form DR-835, Power of Attorney and Declaration of Representative, used by taxpayers to grant a representative authority to perform certain acts on behalf of the taxpayer and to receive and inspect confidential information from the Department.

SUMMARY: The proposed amendments to Rule 12-6.0015, F.A.C. (Public Use Forms), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on Form DR-835, Power of Attorney and Declaration of Representative. SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

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

RULEMAKING AUTHORITY: 213.06(1), 213.21(1) FS.

LAW IMPLEMENTED: 72.011, 119.071(5), 120.54(5), 120.569, 120.57, 213.21 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: May 3, 2010, 3:00 p.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 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 FULL TEXT OF THE PROPOSED RULE IS:

12-6.0015 Public Use Forms.

The following form is employed by the Department in its dealings with the public. This form is hereby incorporated by reference in this rule. Copies of this form are available, without cost, by using one or more of the following methods: 1) downloading the form from the Department’s Internet site at [www.myflorida.com/dor/forms](http://www.myflorida.com/dor/forms); or, 2) calling the Department at (800)352-3671, Monday through Friday, 8 a.m. to 7 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Distribution Center, 168A Blountstown Highway,

Tallahassee, Florida 32304. Persons with hearing or speech impairments may call the Department's TDD at (800)367-8331 or (850)922-1115.

Form Number	Title	Effective Date
DR-835	Power of Attorney and Declaration of Representative (R. <del>09/09</del> <del>06/08</del> )	<u>01/09</u>

Rulemaking Specific Authority 213.06(1), 213.21(1) FS. Law Implemented 72.011, 119.071(5), 120.54(5), 120.569, 120.57, 213.21 FS. History-New 3-6-03, Amended 4-5-07, 1-27-09,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: 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

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 23, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, pp. 112-113). No comments have been received by the Department.

**DEPARTMENT OF REVENUE**

RULE NO.: 12-16.005  
 RULE TITLE: Requirements for Consent Agreements

PURPOSE AND EFFECT: Section 213.23, F.S., authorizes the Executive Director, or his or her designee, to enter into consent agreements with a taxpayer to extend the period during which an assessment may be issued or a claim for refund may be filed. When both the Department and the taxpayer provide written consent, a tax assessment may be issued or a claim for a tax refund may be made at any time prior to the expiration of the period agreed upon. The purpose of the proposed amendments to Rule 12-16.005, F.A.C. (Requirements for Consent Agreements), is to eliminate confusion over the language that appears to require that the agreement be signed by the Department prior to being signed by the taxpayer.

SUMMARY: The proposed amendments to Rule 12-16.005, F.A.C. (Requirements for Consent Agreements), clarify the Department's procedures for signing written agreements to extend the period during which an assessment may be issued or a claim for refund may be filed.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

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

RULEMAKING AUTHORITY: 213.06(1) FS.

LAW IMPLEMENTED: 213.23 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: May 3, 2010, 3:00 p.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 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 FULL TEXT OF THE PROPOSED RULE IS:

12-16.005 Requirements for Consent Agreements.

(1) through (3) No change.

(4) A consent agreement or an extension of a consent agreement shall ~~first~~ be signed and dated on behalf of the Department by a person with delegated authority to enter into a consent agreement or an extension of a consent agreement under Rule 12-16.004, F.A.C.

(5) No change.

(6)(a) A consent agreement or an extension of a consent agreement is effective when it has been signed and dated by both the taxpayer or authorized representative and on behalf of the Department by a person with the delegated authority received by the Department, unless the agreement as originally signed by the Department has been subsequently altered by the taxpayer.

(b) The Department will use the later of the date the agreement or extension is signed and dated by the taxpayer or the Department to determine whether the agreement is timely.

(c) No change.

(7) A consent agreement or an extension of a consent agreement, signed and dated by both the taxpayer or authorized representative and on behalf of the Department by a person with delegated authority, is binding and sufficient when transmitted by electronic means or facsimile.

Rulemaking Specific Authority 213.06(1) FS. Law Implemented 213.23 FS. History-New 12-28-88, Amended 12-2-03,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: 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

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 23, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Rule Development was published in the Florida Administrative Weekly on December 31, 2009 (Vol. 35, No. 52, p. 6693). No comments have been received by the Department.

**DEPARTMENT OF REVENUE**

RULE NO.: 12-18.004  
RULE TITLE: Submission of Information and Claims for Compensation

PURPOSE AND EFFECT: Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under Sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes. The purpose of the proposed amendments to Rule 12-18.004, F.A.C. (Submission of Information and Claims for Compensation), is to adopt, by reference, changes that will update the privacy notice statement on Form DR-55 (Application for Compensation for Tax Information), used by the Department in the compensation for tax information.

SUMMARY: The proposed amendments to Rule 12-18.004, F.A.C. (Submission of Information and Claims for Compensation), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on Form DR-55 (Application for Compensation for Tax Information).

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

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

RULEMAKING AUTHORITY: 213.06(1), 213.30(1) FS.

LAW IMPLEMENTED: 92.525(2), 119.071(5), 213.30 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: May 3, 2010, 3:00 p.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 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 FULL TEXT OF THE PROPOSED RULE IS:

12-18.004 Submission of Information and Claims for Compensation.

(1) through (2) No change.

(3)(a) The Department designates Form DR-55, Application for Compensation for Tax Information, as the form to be used by claimants for this purpose. Form DR-55, Application for Compensation for Tax Information (R. 09/09 ~~03/09~~, Effective \_\_\_\_\_ ~~(06/09)~~), is hereby incorporated, by reference, in this rule.

(b) No change.

Rulemaking Authority 213.06(1), 213.30(1) FS. Law Implemented 92.525(2), 119.071(5), 213.30 FS. History--New 6-21-88, Amended 11-14-91, 10-19-99, 10-1-03, 10-30-06, 6-1-09, \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: 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

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 23, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, p. 113). No comments have been received by the Department.

**DEPARTMENT OF REVENUE**

RULE NO.: 12-19.005  
 RULE TITLE: Confidentiality of Reports;  
 Disclosure of Information

**PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12-19.005, F.A.C. (Confidentiality of Reports; Disclosure of Information), is to clarify the Department's procedures regarding the confidentiality and disclosure provisions for reports of large currency transactions filed with the Department and to update the information on requesting copies of a large currency transaction report filed with the Department.

**SUMMARY:** The proposed amendments to Rule 12-19.005, F.A.C. (Confidentiality of Reports; Disclosure of Information): (1) clarify that when the Department receives a written request for a report of large currency transactions from a federal, state, or local law enforcement agency or a prosecutorial agency, the Office of Financial Regulation, or the Department of Financial Services, the Department is authorized to provide the report, or the information contained within it, to the requesting agency; (2) update the information on where these agencies may submit a written request for reports of large currency transactions that are filed with the Department; and (3) remove the provision regarding the access to reports of large currency transactions by agents or employees of the Department that is redundant of subsection 12-22.003(1), F.A.C.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS:** No Statement of Estimated Regulatory Cost was prepared.

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

**RULEMAKING AUTHORITY:** 896.102(3) FS.

**LAW IMPLEMENTED:** 213.053(9), 250.535(1)(e), 896.102 FS.

**A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:**

**DATE AND TIME:** May 3, 2010, 3:00 p.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 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 FULL TEXT OF THE PROPOSED RULE IS:

12-19.005 Confidentiality of Reports; Disclosure of Information.

(1) Reports of large currency transactions and the information contained in them are confidential and are not subject to disclosure to the public. ~~Access to the reports filed with the Department of Revenue is restricted to those agents and employees of the Department of Revenue who have a need to know the information contained in the reports.~~ However, the reports of large currency transactions filed with the Department, or the information contained within the reports, are documents and information shall be subject to disclosure pursuant to subpoena, as provided in Section 213.053(9)(8), F.S.

(2)(a) ~~In addition, when~~ Notwithstanding the provisions of subsection (1), the Department receives a written request for a report is authorized to provide copies of any reports of large currency transactions filed with the Department from as specified under Section 896.102(2), F.S., to a federal, state or a local law enforcement agency or a prosecutorial agency, and to the Office of Financial Regulation, or the Department of Financial Services, the Department is authorized to provide the report, or the information contained within the report, to the requesting agency ~~Banking and Finance. Written requests for reports of large currency transactions are to be addressed to the Florida Department of Revenue, Criminal Investigations Process Owner, 5050 W. Tennessee Street, Building G, Capital Center Complex, Tallahassee, Florida 32399-0100.~~

(b) For purposes of this rule chapter, law enforcement agency shall mean a lawfully established federal, state, or local public agency that is responsible for the prevention and detection of crime and the enforcement of penal, traffic, regulatory, game, immigration, postal, customs, or controlled substance laws.

(c) ~~Requests for reports by authorized entities may be obtained by written request to the Investigation Manager, Compliance Enforcement Investigations Process, Florida Department of Revenue, 5050 W. Tennessee Street, Building G, Capital Center Complex, Tallahassee, Florida 32399-0100.~~ For additional information regarding reports of large currency transactions, contact the Criminal Investigations Process Owner at (850)922-2673.

(3) The custodian of the reports of large currency transactions which are filed with the Department of Revenue is ~~shall be~~ the Criminal ~~Investigation~~ Investigations Process Owner. Subpoenas seeking disclosure of documents and

information filed with the Department, that do not fall under the disclosure provision of Section 896.102, F.S., should be served to the custodian of the reports.

(4) Federal tax information obtained from the Internal Revenue Service under Information Sharing Agreements shall not be disclosed under this rule chapter.

Rulemaking Specific Authority 896.102(3) FS. Law Implemented 213.053(9)(8), 250.535(1)(e), 896.102 FS. History—New 2-18-88, Amended 12-18-88, 1-2-95,\_\_\_\_\_.

**NAME OF PERSON ORIGINATING PROPOSED RULE:** 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  
**NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:** Governor and Cabinet.  
**DATE PROPOSED RULE APPROVED BY AGENCY HEAD:** March 23, 2010

**DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW:** A Notice of Rule Development was published in the Florida Administrative Weekly on January 8, 2010 (Vol. 36, No. 1, pp. 5-6). No comments have been received by the Department.

**DEPARTMENT OF REVENUE**

**RULE NO.:** 12-24.003  
**RULE TITLE:** Requirements to File or to Pay Taxes by Electronic Means

**PURPOSE AND EFFECT:** Section 443.163(1), F.S., requires any person who prepared and reported the unemployment compensation tax returns (Form UCT-6, Employer’s Quarterly Reports) for 100 or more employers in any quarter during the preceding state fiscal year to file the tax returns by electronic means. The purpose of the proposed amendments to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), is to clarify the electronic reporting requirements for unemployment tax agents who prepare and report unemployment tax for 100 or more employers.

**SUMMARY:** The proposed amendments to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), clarify, consistent with Section 443.163(1), F.S., that any unemployment tax agent who prepared and reported Form UCT-6 (Employer’s Quarterly Report) for 100 or more employers in any calendar quarter during the preceding state fiscal year is required to file the reports electronically with the Department.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS:** No Statement of Estimated Regulatory Cost was prepared.

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

**RULEMAKING AUTHORITY:** 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3) FS.

**LAW IMPLEMENTED:** 202.30, 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS.

**A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:**

**DATE AND TIME:** May 3, 2010, 3:00 p.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 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 FULL TEXT OF THE PROPOSED RULE IS:**

12-24.003 Requirements to File or to Pay Taxes by Electronic Means.

(1) through (2) No change.

(3) The following taxpayers must file tax returns by electronic means:

(a) through (b) No change.

(c) Any unemployment tax agent who prepared ~~Prepared~~ and reported Form UCT-6 (Employer’s Quarterly Report) for 100 or more employers ~~employees~~ in any calendar quarter during ~~in~~ the preceding state fiscal year.

(4) through (5) No change.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09,\_\_\_\_\_.

**NAME OF PERSON ORIGINATING PROPOSED RULE:** 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

**NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:** Governor and Cabinet

**DATE PROPOSED RULE APPROVED BY AGENCY HEAD:** March 23, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Rule Development was published in the Florida Administrative Weekly on February 19, 2010 (Vol. 36, No. 7, p. 781). No comments have been received by the Department.

**DEPARTMENT OF REVENUE**

RULE NO.: 12-24.011  
 RULE TITLE: Public Use Forms

PURPOSE AND EFFECT: Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under Sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes. The purpose of proposed amendments to Rule 12-24.011, F.A.C. (Public Use Forms), is to adopt, by reference, changes that will update the privacy notice statement on Form DR-600 (Enrollment and Authorization for e-Services Program), used by the Department in the administration of the e-Services Program for paying taxes and filing returns electronically.

SUMMARY: The proposed amendments to Rule 12-24.011, F.A.C. (Public Use Forms), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on Form DR-600 (Enrollment and Authorization for e-Services Program).

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

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

RULEMAKING AUTHORITY: 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3) FS.

LAW IMPLEMENTED: 119.071(5), 202.30, 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: May 3, 2010, 3:00 p.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 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 FULL TEXT OF THE PROPOSED RULE IS:

12-24.011 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department for the purposes of the e-Services Program and are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) DR-600	Enrollment and Authorization for e-Services Program (R. <del>10/09</del> <del>11/08</del> )	_____ <del>06/09</del>

(3) No change.

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3) FS. Law Implemented 119.071(5), 202.30, 206.485, 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History–New 6-1-09, Amended\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: 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

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 23, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, pp. 113-114). No comments have been received by the Department.

**DEPARTMENT OF REVENUE**

**Sales and Use Tax**

RULE NOS.:	RULE TITLES:
12A-1.002	Practitioners of the Healing Arts
12A-1.015	Industrial Gases
12A-1.020	Licensed Practitioners; Drugs, Medical Products and Supplies
12A-1.021	Prosthetic and Orthopedic Appliances
12A-1.0215	Veterinary Sales and Services
12A-1.097	Public Use Forms



**PURPOSE AND EFFECT:** The purpose of the proposed changes to Rule Chapter 12A-1, F.A.C. (Sales and Use Tax), is to update, consistent with current statutory provisions, the application of tax to drugs, medicines, and medical products, supplies, and devices used in the treatment of human disease, illness, or injury, and in the treatment of animals.

When adopted, the proposed substantial rewording of Rule 12A-1.020, F.A.C. (Licensed Practitioners; Drugs, Medical Products and Supplies), will provide for the administration of sales tax for the following items used to treat human disease, illness, or injury:

- Drugs, medical products, supplies, or devices
- Common household remedies
- Cosmetics, toilet articles, and hygiene products
- Chemical compounds and test kits
- Eyeglasses and lenses
- Orthopedic, therapeutic, or corrective shoes
- Prescribed parts and attachments to assist a person with special needs

When adopted, the proposed amendments to Rule 12A-1.021, F.A.C. (Prosthetic and Orthopedic Appliances), will update the list of tax-exempt prosthetic or orthopedic appliances and provide how to purchase materials and supplies that will be incorporated into tax-exempt prosthetic or orthopedic appliances without paying tax at the time of purchase.

When adopted, proposed new Rule 12A-1.0215, F.A.C. (Veterinary Sales and Services), will provide for the application of tax to items used in the practice of veterinary medicine, including medical products, supplies, and devices, and substances possessing curative or remedial properties.

When adopted, the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), will adopt, by reference, changes to Form DR-46NT, Nontaxable Medical and General Grocery List, necessary to reflect the provisions of substantially reworded Rule 12A-1.020, F.A.C., revised Rule 12A-1.021, F.A.C., and new Rule 12A-1.0215, F.A.C.

**SUMMARY:** The proposed repeal of Rule 12A-1.002, F.A.C. (Practitioners of the Healing Arts), removes provisions regarding licensed practitioners that are included in the proposed substantial rewording of Rule 12A-1.020, F.A.C., or in proposed new Rule 12A-1.0215, F.A.C.

The proposed repeal of Rule 12A-1.015, F.A.C. (Industrial Gases), removes the provisions regarding the application of tax to certain gases that are redundant of other administrative rules. Provisions for compressed medical gases and medical oxygen are included in the proposed substantial rewording of Rule 12A-1.020, F.A.C., and proposed new Rule 12A-1.0215, F.A.C.

The proposed substantial rewording of Rule 12A-1.020, F.A.C.: (1) updates the title of the rule to “Licensed Practitioners”; Drugs, Medical Products and Supplies); (2) defines the terms “licensed practitioner” and “drug or medicinal drug” for purposes of the rule; (3) provides that

hospitals, healthcare entities, and licensed practitioners are required to pay tax on taxable items or services consumed in providing medical services; (4) provides for the exemption for prescription drugs and medical gases and opaque drugs; (5) provides for the exemption for common household remedies recommended and generally sold for internal or external use in the cure, mitigation, treatment, or prevention of illness or disease in human beings and the taxability of cosmetics, toilet articles, and hygiene products; (6) provides that, unless specifically exempt, medical products, supplies, and devices are subject to tax; (7) provides that medical products, supplies, or devices are exempt when dispensed pursuant to a written prescription; (8) provides that medical products, supplies, or devices bearing the prescription labeling required under federal or state law and that are intended to be used one time only are not subject to tax; (9) provides for the exemption for medical products, supplies, or devices that are temporarily or permanently incorporated into a patient; (10) provides that medical trays required by federal or state law to be dispensed only by prescription and that are intended to be used one time only are not subject to tax; (11) provides a suggested exemption certificate to be used to purchase non-taxable medical products, supplies, or devices; (12) provides for the taxability of chemical compounds and test kits, including a list of taxable and a list of nontaxable chemical compounds and test kits; (13) provides for the exemption for parts or other items added to tangible personal property so that a handicapped person may use an item; (14) provides for the exemption for orthopedic or corrective shoes, eyeglasses, lenses, and stock lenses; (15) provides a suggested exemption certificate to buy certain stock lenses without paying tax at the time of purchase; and (16) provides the recordkeeping requirements for the sale or purchase of medical products, supplies, and devices.

The proposed amendments to Rule 12A-1.021, F.A.C. (Prosthetic and Orthopedic Appliances): (1) clarify that the term “duly licensed practitioner” includes physicians, osteopathic physicians, chiropractic physicians, podiatric physicians, or dentists duly licensed under Florida law; (2) update the list of prosthetic and orthopedic appliances to include only those items that are specifically exempt under Section 212.08(2), F.S., or are certified by the Department of Health as tax-exempt prosthetic or orthopedic appliances, as required in Section 212.08(2)(b)1., F.S.; (3) provide that materials and supplies that are incorporated into and become a component part of a prosthetic or orthopedic appliance or device dispensed by a licensed prosthetist or orthotist pursuant to a prescription written by a licensed practitioner are not subject to sales or use tax; (4) provide that expendable materials and supplies used for such purposes are subject to tax; (5) provide a suggested exemption certificate to be extended to the seller when purchasing such materials and supplies and when the exemption certificate is required; (6) provide the recordkeeping requirements for such exemption

certificates; and (7) remove provisions for the exemption provided in Section 212.08(2)(j), F.S., for prescribed parts and attachments added to tangible personal property to assist a person with special needs that will be provided in Rule 12A-1.020, F.A.C., as substantially revised.

The proposed creation of Rule 12A-1.0215, F.A.C. (Veterinary Sales and Services), provides: (1) that professional services provided by veterinarians are not subject to tax; (2) that charges for hospitalization of animals are not subject to tax; (3) that charges for boarding and grooming are not subject to tax, but items consumed in providing those services are subject to tax; (4) that prescription drugs, medical gases, and opaque drugs are not subject to tax when required by federal or state law to be dispensed by prescription only; (5) for the taxability of items used by veterinarians for treatment of animals and a list of items that are specifically exempt when purchased by veterinarians; (6) that medical products, supplies, or devices bearing the prescription labeling required under federal law that are intended to be used one time only are not subject to tax; (7) that medical products, supplies, or devices that are temporarily or permanently incorporated into an animal are exempt; (8) that medical trays required by federal or state law to be dispensed only by prescription and that are intended to be used one time only are not subject to tax; (9) when commonly recognized substances possessing curative or remedial properties purchased by veterinarians are exempt; (10) a suggested exemption certificate to be extended to the seller to purchase items exempt from tax; (11) how to purchase items for purposes of resale to clients without paying tax at the time of purchase; and (12) recordkeeping requirements for veterinarians.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), adopt, by reference, changes to Form DR-46NT, Nontaxable Medical and General Grocery List, to include updated lists of chemical compounds, test kits, common household remedies, prosthetic and orthopedic appliances, optical goods, other medical items, general grocery items, bakery products, seeds, and fertilizers that provide information on whether the item is subject to tax.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS:** No Statement of Estimated Regulatory Cost was prepared.

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

**RULEMAKING AUTHORITY:** 212.17(6), 212.18(2), 213.06(1) FS.

**LAW IMPLEMENTED:** 92.525(1)(b), (3), 95.091, 212.02(14), (19), 212.05, 212.06, 212.07(1), 212.08(2), 212.085, 212.13, 212.18(2), (3), 213.37, 465.186, 465.187 FS.

**A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:**

**DATE AND TIME:** May 3, 2010, 1:30 p.m.

**PLACE:** Room 118, Carlton Building, 501 South 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 RULES 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 FULL TEXT OF THE PROPOSED RULES IS:**

**12A-1.002 Practitioners of the Healing Arts.**

Rulemaking Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(14), (19), 212.05(1), 212.08(2), (7) FS. History—Revised 10-7-68, 6-16-72, Formerly 12A-1.02, Repealed

**12A-1.015 Industrial Gases.**

Rulemaking Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(c), 212.05, 212.08(2), (6), (7)(o) FS. History—Revised 10-7-68, 6-16-72, Formerly 12A-1.15, Repealed

(Substantial Rewording of Rule 12A-1.020 follows. See Florida Administrative Code for present text.)

**12A-1.020 Licensed Practitioners; Drugs, ~~Medicine~~ and Medical Products and Supplies.**

**(1) SCOPE.**

(a) Section 212.08(2), F.S., provides an exemption for certain items used in the practice of medicine by hospitals and healthcare entities or by physicians, dentists, and other licensed practitioners. This rule is intended to clarify the application of tax to items sold to hospitals and healthcare entities or to physicians, dentists, and other licensed practitioners for use in their practice of medicine. This rule is also intended to clarify the exemption for chemical compounds and test kits, common household remedies, drugs, eyeglasses and lenses, medical gases, and medical products, supplies, and devices.

(b) Rule 12A-1.021, F.A.C. (Prosthetic and Orthopedic Appliances), is intended to clarify the exemption provided in Section 212.08(2), F.S., for prosthetic and orthopedic appliances.

(c) Rule 12A-1.0215, F.A.C. (Veterinary Sales and Services), is intended to clarify the application of tax to items used in the practice of veterinary medicine, for the exemptions

provided for substances possessing curative or remedial properties, and for medical products, supplies, and devices used in the treatment of animals.

(2) LICENSED PRACTITIONERS.

(a) For purposes of this rule, a “licensed practitioner” is any person who is duly licensed and authorized by laws of the State of Florida to administer, prescribe, or dispense, as appropriate, a drug or device for medical purposes.

(b) Hospitals, healthcare entities, and licensed practitioners are required to pay tax at the time of purchase on taxable items or services used or consumed in providing medical services. See Rule 12A-1.038, F.A.C., for purchases by hospitals or healthcare entities that hold a valid Consumer’s Certificate of Exemption issued by the Department.

(3) DRUGS.

(a) Drugs and medicinal drugs used in connection with medical treatment are exempt. The term “drug” or “medicinal drug” means those substances or preparations commonly known as “prescription” or “legend” drugs that are required by federal or state law to be dispensed only by a prescription.

(b) Opaque drugs, including X-ray opaques, and radiopaque, such as the various opaque dyes and barium sulphate, that are used in connection with medical X-rays for the treatment of human bodies are exempt.

(4) MEDICAL GASES.

(a) Compressed medical gases and medical oxygen in compliance with the provisions of Rule 64F-12.007, F.A.C., are exempt.

(b) The charge for filling or refilling tanks containing compressed air or nitrox to be used for scuba diving is subject to tax.

(5) COMMON HOUSEHOLD REMEDIES; COSMETICS; TOILET ARTICLES; HYGIENE PRODUCTS.

(a)1. Common household remedies recommended and generally sold for internal or external use in the cure, mitigation, treatment, or prevention of illness or disease in human beings, according to a list prescribed and approved by the Department of Health and certified to the Department of Revenue, are exempt. This list is contained in Form DR-46NT, Nontaxable Medical and General Grocery List (incorporated by reference in Rule 12A-1.097, F.A.C.).

2. Common household items that are not intended to cure, mitigate, treat, or prevent illness or disease in human beings are subject to tax. For example, disinfectants used for the sterilization of glass, containers, utensils, or equipment are subject to tax; products used for the purification of air or for deodorants are subject to tax; chlorine used for the treatment of water in swimming pools is subject to tax.

(b) The exemption provided for common household remedies does not include cosmetics or toilet articles, even when the cosmetic or toilet article contains medicinal ingredients. Cosmetics and toilet articles, including those that

contain medicinal ingredients, are subject to tax, except when dispensed pursuant to a prescription written by a licensed practitioner.

1. For purposes of this rule, “cosmetics” means any article intended to be rubbed, poured, sprinkled, sprayed on, introduced into, or otherwise applied to the human body for cleansing, beautifying, promoting attractiveness, or altering the appearance. The term includes articles intended for use as a compound of any such articles, such as cold creams, suntan products, makeup, and body lotions.

2. For purposes of this rule, “toilet articles” means any article advertised or held out for sale for grooming purposes and those articles which are customarily used for grooming purposes, regardless of the name by which they may be known, such as soaps, toothpastes, hair sprays, shaving products, colognes, perfumes, shampoos, deodorants, and mouthwashes.

(c) Personal hygiene products, except when dispensed pursuant to a prescription written by a licensed practitioner, are subject to tax.

(d) Contraceptive products, except when dispensed pursuant to a prescription written by a licensed practitioner, are subject to tax.

(e) Taxpayers who have a question regarding the taxable status of a product may submit a written description of the product, including the product name, ingredients, and recommended uses, to the Department. This request should be addressed to the Florida Department of Revenue, Technical Assistance and Dispute Resolution, Post Office Box 7443, Tallahassee, Florida 32314-7443.

(6) MEDICAL PRODUCTS, SUPPLIES, OR DEVICES.

(a) “Medical products, supplies, or devices” are any products, supplies, or devices that are intended or designed to be used for a medical purpose to treat, prevent, or diagnose human disease, illness, or injury. The purpose is assigned to a product, supply, or device by its label or its general instructions for use.

(b) Unless specifically exempt, products, supplies, or devices sold to hospitals and healthcare entities or to licensed practitioners are subject to tax. Examples of items that do not qualify for exemption are: absorbent cotton; gloves, gowns, uniforms, masks, drapes, or towels; infusion pumps; reusable knives, needles, or scissors; scales; ear syringes; tongue depressors; specimen bags; instruments, equipment, and machines and their parts and accessories; microscopes; examination tables; hospital beds; X-ray machines; X-ray films and developing solutions; computerized axial tomography (CAT) machines; and magnetic resonance imaging (MRI) machines. This is not intended to be an exhaustive list.

(c)1. Medical products, supplies, or devices sold to hospitals, healthcare entities, or licensed practitioners are exempt when:

a. The medical product, supply, or device must be dispensed under federal or state law only by the prescription or order of a licensed practitioner; and

b. The medical product, supply, or device is intended for use on a single patient and is not intended to be reusable.

2. Medical trays and surgical or procedure kits containing medical products, supplies, or devices that are labeled to be dispensed only by the prescription or order of a licensed practitioner and are intended for use on a single patient are exempt, even when the medical tray or kit contains one or more items that, when sold separately, would be subject to tax.

3. No exemption certificate or Annual Resale Certificate is required to be obtained by the selling dealer from the purchasing hospital, healthcare entity, or licensed practitioner to document exempt sales of medical products, supplies, or devices that are labeled to be dispensed only by the prescription or order of a licensed practitioner. However, selling dealers are required to maintain documents in their records evidencing that the medical product, supply, or device sold to a hospital, healthcare entity, or licensed practitioner is labeled to be dispensed only by the prescription or order of a licensed practitioner.

(d)1. Medical products, supplies, and devices used in the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity of a patient(s) that are temporarily or permanently incorporated into a patient(s) by a licensed practitioner are exempt.

2. A licensed practitioner, or an authorized representative of the licensed practitioner, may extend an exemption certificate to the selling dealer certifying that the purchased medical products, supplies, or devices will be temporarily or permanently incorporated into a patient(s) for the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity of a patient(s). For example, a licensed dentist may purchase gold, silver, amalgam, or other dental restorative materials used for dental fillings exempt from tax by extending an exemption certificate to the supplier when those materials are not labeled "Rx only." A suggested exemption certificate is provided in subsection (11).

3. Any person that is not a licensed practitioner must register with the Department as a dealer, as provided in Rule 12A-1.060, F.A.C., to sell medical products, supplies, or devices in Florida. Registered dealers may purchase products, supplies, or devices for the purposes of resale, or materials to manufacture, compound, process, or fabricate such items for sale, by extending a copy of its Annual Resale Certificate to the selling dealer, as provided in Rule 12A-1.039, F.A.C.

4. No exemption certificate or Annual Resale Certificate is required to make purchases of medical products, supplies, or devices exempt from tax when:

a. The item is listed as an item exempt from tax in Form DR-46NT, Nontaxable Medical Items and General Grocery List; or,

b. The label of the medical product, supply, or device indicates that it must be dispensed under federal or state law by the prescription or order of a licensed practitioner and that it is intended for use on a single patient.

(e) Medical products, supplies, and devices are exempt when dispensed to a patient according to an individual prescription written by a licensed practitioner.

#### (7) CHEMICAL COMPOUNDS AND TEST KITS.

(a) The sale of chemical compounds and test kits used for the diagnosis or treatment of human disease, illness, or injury is exempt. The following is a nonexhaustive list of chemical compounds and test kits that are not subject to tax:

1. Allergy test kits that use human blood to test for the most common allergens;

2. Anemia meters and test kits;

3. Antibodies to Hepatitis C test kits;

4. Bilirubin test kits (blood or urine);

5. Blood analyzers, blood collection tubes, lancets, capillaries, test strips, tubes containing chemical compounds, and test kits to test human blood for levels of albumin, cholesterol, HDL, LDL, triglycerides, glucose, ketones, or other detectors of illness, disease, or injury;

6. Blood sugar (glucose) test kits, reagent strips, test tapes, and other test kit refills;

7. Blood pressure monitors, kits, and parts;

8. Breast self-exam kit;

9. Fecal occult blood tests (colorectal tests);

10. Hemoglobin test kits;

11. Human Immunodeficiency Virus (HIV) test kits and systems;

12. Influenza AB test kits;

13. Middle ear monitor;

14. Prostate Specific Antigen (PSA) test kits;

15. Prothrombin (clotting factor) test kits;

16. Thermometers, for human use;

17. Thyroid Stimulating Hormone (TSH) test kits;

18. Urinalysis test kits, reagent strips, tablets, and test tapes to test levels, such as albumin, blood, glucose, leukocytes, nitrite, pH, or protein levels, in human urine as detectors of illness, disease, or injury;

19. Urinary tract infection test kits; and

20. Vaginal acidity (pH) test kits.

(b) Chemical compounds and test kits that are not used to diagnose or treat human disease, illness, or injury are subject to tax. The following is a nonexhaustive list of chemical compounds and test kits that do not test for human illness, disease, or injury and are subject to tax:

1. Blood typing test kits for home use;

2. DNA tests (such as maternity tests, paternity tests, sibling ship tests, twin zygosity tests, ancestry testing, avuncular (grandparent, aunt, and uncle) tests, male lineage tests, or article tests);

- 3. Drug and alcohol (including nicotine) test kits;
- 4. Ethanol breathalyzer tests (alcohol intoxication);
- 5. Follicle stimulating hormone (FSH) test kits;
- 6. Hazard chemicals detection kits;
- 7. Male fertility (semen analysis) test kits;
- 8. Menopause monitors and test kits;
- 9. Ovulation/leteinizing hormone (LH) test kits;
- 10. Personal wellness or body balance check test kits, such as those to measure hormone levels, cortisol levels, melatonin levels, mineral levels, or antioxidant levels; and
- 11. Pregnancy test kits.

(8) PRESCRIBED PARTS AND ATTACHMENTS.

(a) Parts, special attachments, special lettering, and other like items that are added to or attached to tangible personal property to assist a person with special needs are exempt when purchased pursuant to an individual prescription. When purchased without an individual prescription, these items are subject to tax. For example, items installed on motor vehicles to make them adaptable for use by persons with special needs, such as special controls, purchased pursuant to a written prescription are exempt; however, the motor vehicle and the standard or optional equipment available on the motor vehicle are subject to tax.

(b) If tangible personal property is sold with special controls, lettering, or devices, and the additional charge for the added features is separately stated on the sales invoice for the tangible personal property, that charge for the added features is exempt when purchased pursuant to an individual prescription.

(9) ORTHOPEDIC, THERAPEUTIC, OR CORRECTIVE SHOES.

(a) Orthopedic shoes made to specifications prescribed by a podiatrist, orthopedist, or other licensed practitioner for the purpose of treating or preventing illness or disease, or to correct physical incapacity are exempt. Therapeutic shoes and inserts prescribed by a licensed practitioner for purposes of treating diabetic foot disease and provided by a podiatrist, orthotist, prosthetist, or pedorthist are exempt.

(b) Shoes made to order for special fitting problems, such as narrow or large feet, are subject to tax.

(c) When a shoe is modified to specifications prescribed by a podiatrist, orthopedist, or other physician by the insertion of a lift, a wedge, or an arch support for the purpose of treating or preventing illness or disease, or to correct physical incapacity, the charge for the shoe is subject to tax. However, any reasonable separately stated charge for the modification is exempt. If no separate charge is made for the modification, the entire charge is subject to tax.

(d) When a shoe is modified for a more comfortable fit (e.g., heel pad inserted or insole added), for improving the style, or for similar purposes, the total charge for the modification and the shoe is subject to tax.

(10) EYEGLASSES AND LENSES.

(a) Prescription eyeglasses, incidental items, and items that become a part of prescription eyeglasses are exempt. Prescription eyeglasses include lenses, including contact lenses, prescribed for the correction of a patient's refractive effort, for the improvement of a patient's vision, or for protective purposes. Incidental items include frames, component parts, carrying cases, contact lens cases, and other similar items.

(b) The sale of eyeglass lens cleaning solutions, contact lens cleaning solutions, and contact lens disinfectants are subject to tax.

(c) The sale of standard or stock eyeglasses, incidental items, or items that become a part of standard or stock eyeglasses, without a prescription, is subject to tax. Some examples are: frames and component parts, carrying cases, safety glasses, sunglasses, field glasses, opera glasses, and magnifying glasses.

(d) When the purchaser of one-time items that transfer essential optical characteristics to contact lenses has paid at least \$100,000 in tax (sales tax, plus discretionary sales surtax) in any calendar year on such purchases, the purchaser is exempt from tax on purchases of such items for the remainder of that calendar year. Purchasers who hold a valid Sales and Use Tax Direct Pay Permit issued by the Department may make purchases of these items exempt from tax when:

1. The purchaser extends a copy of a valid Sales and Use Tax Direct Pay Permit, as provided in Rule 12A-1.0911, F.A.C., to the selling dealer at the time of purchase; and

2. The purchaser pays to the Department each calendar year \$100,000 in tax due on purchases of one-time items that transfer essential optical characteristics to contact lenses during the calendar year.

(11) SUGGESTED EXEMPTION CERTIFICATE; RECORDKEEPING REQUIREMENTS.

(a) The following is a suggested exemption certificate to be issued to purchase qualified medical products, supplies, or devices exempt from tax at the time of purchase:

EXEMPTION CERTIFICATE  
MEDICAL PRODUCTS, SUPPLIES,  
DEVICES, OR MATERIALS

I, the undersigned individual, as a practitioner licensed in the State of Florida, or an authorized representative of a licensed practitioner, certify that the medical products, supplies, devices, or other materials purchased on or after (date) from (Selling Dealer's Business Name)

(Check the use that qualifies the product, supply, device, or material for exemption)

( ) Meet the definition of a medical product, supply, or device and will be dispensed by a licensed practitioner.

( ) Will be used in the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity of a patient and will be temporarily or permanently incorporated into a patient(s) by a licensed practitioner.

I understand that if I use the medical product, supply, device, or other materials for any nonexempt purpose, I must pay tax on the purchase price of the item 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.

Under the penalties of perjury, I declare that I have read the foregoing Certificate and that the facts stated herein are true.

Name of Licensed Practitioner: \_\_\_\_\_  
 Florida License Number: \_\_\_\_\_ Address: \_\_\_\_\_  
 Name of Authorized Representative: \_\_\_\_\_  
 (Signature of Licensed Practitioner or Authorized Representative)  
 \_\_\_\_\_  
 Title  
 \_\_\_\_\_  
 Date

(b) The selling dealer is only required to obtain one certificate for sales made for the purposes indicated on the certificate and is not required to obtain an exemption certificate for subsequent sales made to the same licensed practitioner or authorized representative. The selling dealer must maintain the required exemption certificates in its books and records until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

(c) Dealers must maintain copies of exemption certificates, Annual Resale Certificates, prescriptions, and any other documentation required under the provisions of this rule until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

(d) Electronic storage by the selling dealer of the required certificates, prescriptions, and other documentation will be sufficient compliance with the provisions of this subsection.

Rulemaking Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.08(2), 212.085, 213.37, 465.186, 465.187 FS. History—Revised 10-7-68, Amended 1-17-71, Revised 6-16-72, Amended 5-27-75, 5-10-77, 6-26-78, 2-26-79, 6-3-80, 12-31-81, 8-28-84, Formerly 12A-1.20, Amended 12-8-87, \_\_\_\_\_.

12A-1.021 Prosthetic and Orthopedic Appliances.

(1)(a) Prosthetic and orthopedic appliances are exempt. The term “prosthetic and orthopedic appliances” means any apparatus, instrument, device, or equipment used to replace or substitute for any missing part of the body, used to alleviate the malfunction of any part of the body, or used to assist any disabled person in leading a normal life by facilitating such

person's mobility. Such apparatus, instrument, device, or equipment is exempt ~~shall be exempted~~ according to an individual prescription or prescriptions written by a duly licensed practitioner ~~authorized by the laws of the state to prescribe medicinal drugs,~~ or according to a list prescribed and approved by the Department of Health ~~and, which list shall be certified to the Department of Revenue from time to time.~~ For purposes of this rule, a “licensed practitioner” includes a physician, osteopathic physician, chiropractic physician, podiatric physician, or dentist duly licensed under Florida law. ~~The A list of tax-exempt prosthetic and orthopedic appliances is contained in Form DR-46NT (DR-46NT), Nontaxable Medical and General Grocery List (incorporated by reference in Rule 12A-1.097, F.A.C.), dated October 1987, which is incorporated in this rule and made part of this rule by reference, and which has been certified to the Department of Revenue by the Department of Health, is available, without cost, by one or more of the following methods: 1) writing the Florida Department of Revenue, Distribution Center, 168A Blountstown Highway, Tallahassee, Florida 32304; or, 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)367-8334.~~

(b) The prosthetic and orthopedic appliances listed below are specifically exempt:

- Arch, foot, and heel supports, gels, insoles, and cushions
- ~~Supports, excluding shoe liners and pads~~
- Artificial Limbs
- Artificial Eyes
- ~~Artificial Larynx~~
- Artificial Heart Valves
- Artificial Arteries
- Artificial Noses and Ears
- Abdominal Belts
- Back Braces
- Batteries, for use in Prosthetic and Orthopedic Appliances
- ~~Bone Cement, Nails, Pins, Plates, Screws and Wax~~
- Braces and Supports Worn on the Body to Correct or Alleviate a Physical Incapacity or Injury
- Canes (all)
- ~~Catheters~~
- ~~Colostomy Bags and Appliances~~
- Crutches, Crutch Tips, and Pads
- Dentures, Denture Repair Kits and; ~~Cushions, etc.~~

- Dialysis Machines and Artificial Kidney Machines, Parts and Accessories
- Eyeglasses, Eyelid Load Prosthesis
- Fluidic Breathing Assistor
- Hearing Aids (repair parts, batteries, wires, and condensers, etc.)
- Heart Stimulators – External Defibrillators
- Hypodermic Needles, Hypodermic Syringes, Hypodermic Syringe
- Tubing and Parts, when used for medical purposes
- Human Organs
- Lithotripter
- Mastectomy Pads
- Ostomy pouch and accessories
- Pacemakers (Cardiac)
- Patient Safety Vests
- Portable Resuscitators
- Rupture belts
- Suspensories
- Trusses
- Urine collectors and accessories Urinal Bags
- Walking Bars
- Walkers, including walker chairs
- Wheelchairs, including powered models, their parts and repairs

~~\*NOTE: Gold, silver and other materials/devices temporarily or permanently incorporated into the human body by physicians or dentists shall be exempt (i.e.: organ implant, dentures, dental bridge work and crowns).~~

(2)(e) Taxpayers who have a question concerning the taxable or exempt status of a prosthetic or orthopedic appliance may submit a written request to the Department, containing the name and a description of the appliance and its (appliance name, recommended use, for a determination of taxability of the appliance. The written request should be addressed usage, etc.) to the Florida Department of Revenue, Technical Assistance and Dispute Resolution, P. O. Box 7443, Tallahassee, Florida 32314-7443 ~~for a determination of taxability.~~

(3)(a) Materials and supplies that are incorporated into and become a component part of a prosthetic or orthopedic appliance or device that will be dispensed by a prosthetist or an orthotist licensed in the State of Florida to a patient pursuant to a prescription written by a licensed practitioner are not subject to sales or use tax. Examples of such items are: sheets of plastic, liquid resins, and fiberglass.

(b) A licensed prosthetist or orthotist, or its authorized representative, may extend an exemption certificate to the selling dealer certifying that materials and supplies purchased will be incorporated into and become a component part of a prosthetic or orthopedic appliance or device that will be

dispensed to a patient pursuant to a prescription written by a licensed practitioner. No exemption certificate is required when:

1. The item is listed as an item exempt from tax in Form DR-46NT, Nontaxable Medical Items and General Grocery List; or,

2. The label of the material or supply indicates that it must be dispensed under federal or state law by the prescription or order of a licensed practitioner and that it is intended for use on a single patient.

(c) Expendable materials, supplies, and other items that do not become a component part of, or accompany, a prosthetic or orthopedic appliance dispensed to a patient are subject to tax. Examples of such items are: sandpaper, molds used on more than one patient, and tools used by a prosthetist or an orthotist.

(d) The following is a suggested exemption certificate to be issued to purchase materials and supplies purchased that will be incorporated into and become a component part of a prosthetic or orthopedic appliance or device at the time of purchase exempt from tax:

EXEMPTION CERTIFICATE  
MATERIALS AND SUPPLIES THAT BECOME A  
COMPONENT PART OF A PRESCRIBED PROSTHETIC  
OR ORTHOPEDIC APPLIANCE

I, the undersigned individual, as a practitioner licensed in the State of Florida, or an authorized representative of a licensed prosthetist or a licensed orthotist, certify that the materials and supplies purchased on or after (date) from \_\_\_\_\_ (Selling Dealer's Business Name) will be incorporated into and become a component part of a prosthetic or orthopedic appliance or device that will be dispensed pursuant to a prescription written by a licensed practitioner.

I understand that if I use the materials or supplies for any nonexempt purpose, I must pay tax on the purchase price of the item 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.

Under the penalties of perjury, I declare that I have read the foregoing Certificate and that the facts stated herein are true.

Name of Licensed Prosthetist or Orthotist \_\_\_\_\_

Florida License Number: \_\_\_\_\_ Address: \_\_\_\_\_

Name of Authorized Representative: \_\_\_\_\_

(Signature of Licensed Prosthetist or Orthotist or Authorized Representative)

\_\_\_\_\_

Title

\_\_\_\_\_

Date

(e) The selling dealer is only required to obtain one certificate for sales made for the purposes indicated on the certificate and is not required to obtain an exemption certificate for subsequent sales made to the same licensed prosthetist or orthotist or authorized representative. The selling dealer must maintain the required exemption certificates in its books and records until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

(f) Dealers must maintain copies of exemption certificates required under the provisions of this rule until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S. Electronic storage of the required certificates will be sufficient compliance with the provisions of this rule.

~~(2)(a) Parts, special attachments, special lettering and other like items that are added to or attached to tangible personal property so that a handicapped person can use them are taxable, unless such items are purchased by a person pursuant to an individual prescription or prescriptions as prescribed in paragraph (a) of subsection (1). For example: items installed on motor vehicles to make them adaptable for use by handicapped persons, such as special controls for paralytics or amputees, when purchased by a person pursuant to a written prescription, are exempt. However, standard or optional equipment, as well as the motor vehicle, is taxable.~~

~~(b) If tangible personal property is sold with special controls, lettering or devices, and the additional charge for the added features is separately stated on the sales invoice for the tangible personal property, that portion of the sales receipts attributable to the added features is taxable, unless purchased pursuant to an individual prescription or prescriptions. For example, a television set sold with a closed captioned device built-in, the portion of the price attributable to the closed captioned device, if separately stated on the sales invoice and purchased by a person pursuant to a written prescription, may be deducted from the selling price before computing tax.~~

Rulemaking Specific Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.06(1), 212.07(1), 212.08(2), 212.085, 213.37 FS. History—Revised 10-7-68, 1-7-70, Amended 1-17-71, Revised 6-16-72, Amended 6-9-76, 6-26-78, 12-31-81, Formerly 12A-1.21, Amended 12-8-87,\_\_\_\_\_.

#### 12A-1.0215 Veterinary Sales and Services.

##### (1) VETERINARY SERVICES.

(a) Services, such as examinations, treatment, or vaccinations of animals rendered by veterinarians are not subject to tax.

(b) Charges for hospitalization as part of the veterinarian's treatment for a diagnosed health disorder are not subject to tax.

##### (2) BOARDING AND GROOMING.

(a) Charges for boarding animals or for grooming animals are not subject to tax.

(b) Items purchased for use in providing boarding or grooming are subject to tax. For example, cat food, dog food, nail care items, clippers, shears, brushes, combs, soaps, detergents, deodorizers, and colognes are subject to tax. Disinfectants used to clean kennels, cages, equipment, or other items used for boarding or grooming animals are subject to tax.

##### (3) DRUGS AND MEDICAL GASES.

(a) Drugs, medicinal drugs, and veterinary prescription drugs used in connection with medical treatment of animals are exempt. The term "drug" or "medicinal drug" means those substances or preparations commonly known as "prescription" or "legend" drugs that are required by federal or state law to be dispensed only by a prescription. The term "veterinary prescription drugs" means those drugs intended solely for veterinary use for which the label of the drug bears the statement: "Caution: Federal law restricts this drug to sale by or on the order of a licensed veterinarian."

(b) Opaque drugs, including X-ray opaques, and radiopaque, such as the various opaque dyes and barium sulphate, that are used in connection with medical X-rays for the treatment of animals are exempt.

(c) Compressed medical gases or medical oxygen in compliance with the provisions of Rule 64F-12.007, F.A.C., are exempt.

##### (4) ITEMS PURCHASED FOR TREATMENT.

(a) Veterinarians are required to pay tax at the time of purchase on taxable items and services used or consumed in rendering veterinary services. Some examples of taxable items used or consumed by veterinarians in their practice are: gloves, gowns, uniforms, masks, drapes, or towels; infusion pumps; reusable knives, needles, or scissors; scales; ear syringes; specimen bags; instruments, equipment, and machines, and their parts and accessories; microscopes; examination tables; X-ray machines; X-ray films and developing solutions; computerized axial tomography (CAT) machines; magnetic resonance imaging (MRI) machines; tags; identification chips; disposable medical restraint collars and muzzles; and chemical compounds and test kits used for the diagnosis or treatment of animals' disease, illness, or injury. This is not intended to be an exhaustive list.

(b) The following items sold to veterinary clinics or hospitals or licensed veterinarians are exempt:

1. Antiseptics;
2. Absorbent cotton;
3. Gauze for bandages;
4. Hypodermic needles and syringes;
5. Lotions;
6. Vitamins; and
7. Worm remedies.

(c)1. Medical products, supplies, or devices sold to veterinary clinics or hospitals or licensed veterinarians are exempt when:



a. The medical product, supply, or device must be dispensed under federal or state law only by the prescription or order of a licensed practitioner; and

b. The medical product, supply, or device is intended for single use and is not intended to be reusable.

2. Medical trays and surgical or procedure kits containing medical products, supplies, or devices that are labeled to be dispensed only by the prescription or order of a licensed practitioner and are intended for a single use are exempt, even when the medical tray or kit contains one or more items that, when sold separately, would be subject to tax.

3. No exemption certificate is required to be obtained by the selling dealer from the purchasing veterinary clinic or hospital or licensed veterinarian to document tax-exempt sales of medical products, supplies, or devices that are labeled to be dispensed only by the prescription or order of a licensed practitioner. However, selling dealers are required to maintain documents in their records evidencing that the medical product, supply, or device sold to a veterinary clinic or hospital or licensed veterinarian is labeled to be dispensed only by the prescription or order of a licensed practitioner.

(d) Medical products, supplies, and devices used in the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity of an animal(s) that are temporarily or permanently incorporated into an animal(s) are exempt. Such medical products, supplies, and devices may be purchased tax-exempt when the licensed veterinarian, or an authorized representative of the licensed veterinarian, extends an exemption certificate to the selling dealer certifying that the purchased medical products, supplies, or devices will be temporarily or permanently incorporated into an animal(s) for the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity of an animal(s). A suggested exemption certificate is provided in paragraph (f).

(e)1. Commonly recognized substances possessing curative or remedial properties are exempt when:

a. Purchased by a licensed veterinarian who orders and dispenses the substance as treatment for a diagnosed health disorder of an animal; and

b. The substance is applied to, or consumed by, animals for the alleviation of pain or the cure or prevention of sickness, disease, or suffering.

2. Charges to a client by a veterinarian for substances possessing curative or remedial properties that are not required by federal or state law to be dispensed only by a prescription are subject to tax.

3. Examples: Transdermal medications, sprays, or powders designed to prevent or treat flea or tick infestation are exempt when they are purchased by and ordered and dispensed by a licensed veterinarian as part of treatment of a diagnosed health disorder of an animal.

4. Pet foods that are not required by federal or state law to be dispensed only by a prescription are subject to tax.

5. Commonly recognized substances possessing curative or remedial properties may be purchased exempt from tax when the licensed veterinarian, or an authorized representative of the licensed veterinarian, extends an exemption certificate to the selling dealer certifying that the purchased substance possessing curative or remedial properties will be ordered and dispensed and applied to, or consumed by, an animal(s) for the alleviation of pain or the cure or prevention of sickness, disease, or suffering of an animal(s). A suggested exemption certificate is provided in paragraph (f).

(f) The following is a suggested exemption certificate:

EXEMPTION CERTIFICATE  
MEDICAL PRODUCTS, SUPPLIES, AND DEVICES  
SUBSTANCES POSSESSING CURATIVE OR REMEDIAL  
PROPERTIES

I, the undersigned individual, as a veterinarian licensed in the State of Florida, or an authorized representative of a licensed veterinarian, certify that the items indicated below, purchased on or after \_\_\_\_\_ (date) from \_\_\_\_\_ (Selling Dealer's Business Name), are for the exempt purpose indicated below. The option checked below applies to this purchase:

( ) Medical products, supplies, or devices that will be temporarily or permanently incorporated into an animal for use in the cure, mitigation, alleviation, prevention, or treatment of injury, disease, or incapacity of an animal(s).

( ) Substances possessing curative or remedial properties that will be ordered and dispensed and applied to, or consumed by, an animal as treatment for the alleviation of pain or the cure or prevention of sickness, disease, or suffering of an animal(s).

I understand that if I use the medical product or supply or substance for any nonexempt purpose, I must pay tax on the purchase price of the item 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.

Under the penalties of perjury, I declare that I have read the foregoing Certificate and that the facts stated herein are true.

Licensed Veterinarian's Name: \_\_\_\_\_

Veterinarian's Address: \_\_\_\_\_

Veterinarian's Florida Licensed No.: \_\_\_\_\_

Veterinarian's Authorized Representative: \_\_\_\_\_

(Signature of Veterinarian or Authorized Representative)

\_\_\_\_\_  
Title

\_\_\_\_\_  
Date

(5) ITEMS PURCHASED FOR RESALE.

(a) Veterinarians who sell, lease, or rent items of tangible personal property, such as pet carriers, crates, kennels, houses, cages, clothing, bedding, toys, collars, leashes, leads, tie-outs, feeders, bowls, dishes, gates, or doors, are required to register as a dealer and collect and remit the applicable tax to the Department. This is not intended to be an exhaustive list.

(b) As a registered dealer, the veterinarian may provide a copy of the dealer's Annual Resale Certificate to purchase taxable items of tangible personal property for resale in lieu of paying tax to the selling vendor, as provided in Rule 12A-1.039, F.A.C.

**(6) RECORDKEEPING REQUIREMENTS.**

(a) Veterinarians must maintain copies of records indicating the prescription or orders for and the dispensing of drugs, medicines, medical products, supplies, and devices, and substances possessing curative or remedial properties in their records until tax imposed by Chapter 212, F.S., may no longer be determined and assessed under Section 95.091(3), F.S.

(b) Electronic storage by the veterinarian of the orders or prescriptions will be sufficient compliance with the provisions of this subsection.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(14), (19), 212.05, 212.07(1), 212.08(2), 212.085, 212.18(3), 465.186, 465.187 FS. History—New \_\_\_\_\_.

**12A-1.097 Public Use Forms.**

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) through (b) No change.

Form Number	Title	Effective Date
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(2) through (14) No change.

(15) DR-46NT	Nontaxable Medical and General Grocery List	_____ <del>08/92</del>
	(R. 07/10 <del>02/92</del> )	

(16) through (23) No change.

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (7), 212.11(5)(b), 212.12(1)(b)2., 212.17(6), 212.18(2), (3), 213.06(1), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 213.235, 213.29, 213.37, 219.07, 288.1258, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2),

(7) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 06-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: 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

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 23, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: The proposed amendments to Rule Chapter 12A-1, F.A.C. (Sales and Use Tax), were noticed for a rule development workshop in the Florida Administrative Weekly on March 11, 2005 (Vol. 31, No. 10, pp. 931-946), April 11, 2008 (Vol. 34, No. 15, pp. 1965-1972), and December 31, 2009 (Vol. 35, No. 52, pp. 6693-6695). Rule development workshops were held on March 29, 2005, May 19, 2008, and January 27, 2010, in Room 118, Carlton Building, 501 S. Calhoun Street, Tallahassee, Florida, to allow members of the public to ask questions and make comments regarding the proposed rule changes. In response, changes were made to address public comment and concerns.

**DEPARTMENT OF REVENUE**

**Sales and Use Tax**

<b>RULE NOS.:</b>	<b>RULE TITLES:</b>
12A-1.060	Registration
12A-1.061	Rentals, Leases, and Licenses to Use Transient Accommodations
12A-1.097	Public Use Forms

PURPOSE AND EFFECT: Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under Sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes on its applications for registration for sales and use tax purposes. The purpose of the proposed amendments to Rule 12A-1.060, F.A.C. (Registration), Rule 12A-1.061, F.A.C. (Rentals, Leases, and Licenses to Use Transient Accommodations), and Rule 12A-1.097, F.A.C.

(Public Use Forms), is to update the privacy notice statement on applications for registration with the Department or to remove the request for a social security number from the form. SUMMARY: The proposed amendments to Rule Chapter 12A-1, F.A.C. (Sales and Use Tax), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on applications to register with the Department for tax purposes or on applications for certain tax exemptions under the Florida Enterprise Zone Program or the Florida Neighborhood Revitalization Program.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

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

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (7), 212.11(5)(b), 212.12(1)(b)2., 212.17(6), 212.18(2), (3), 213.06(1), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS.

LAW IMPLEMENTED: 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596(1), (2), 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (2), (4), (5), 212.12(1), (2), (5), (6), (7), (9), (12), (13), 212.13, 212.14(4), (5), 212.16(1), (2), 212.17, 212.18(2), (3), 213.235, 213.29, 213.37, 213.756, 219.07, 288.1258, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: May 3, 2010, 3:00 p.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 RULES 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 FULL TEXT OF THE PROPOSED RULES IS:

12A-1.060 Registration.

(1) through (2) No change.

(3) REGISTRATION OF TRANSIENT ACCOMMODATIONS.

(a) through (d) No change.

(e)1. through 5. No change.

6. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under Sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. Collection of an individual's social security number is authorized under state and federal law. Visit the Department's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

(4) through (6) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 119.071(5), 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.06(2), 212.12(2), (5), (6), 212.14(4), 212.16(1), (2), 212.18(3) FS. History—Revised 10-7-68, 1-7-70, 6-16-72, Amended 3-21-77, 5-10-77, 10-18-78, Formerly 12A-1.60, Amended 6-10-87, 1-2-89, 11-12-90, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 4-2-00, 6-19-01, 10-2-01(1), 10-2-01(1), 8-1-02, 4-17-03, 6-12-03, 6-4-08, 9-1-09, \_\_\_\_\_.

12A-1.061 Rentals, Leases, and Licenses to Use Transient Accommodations.

(1) through (6) No change.

(7) REGISTRATION.

(a) No change.

(b)1. through 5. No change.

6. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. Social security numbers obtained for tax administration purposes are confidential under Sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. Collection of an individual's social security number is authorized under state and federal law. Visit the Department's Internet site at [www.myflorida.com/dor](http://www.myflorida.com/dor) and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of social security numbers, including authorized exceptions.

(8) through (19) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 92.525(1)(b), 119.071(5), 212.02(2), (10)(a)-(g), (16), 212.03(1), (2), (3), (4), (5), (7), 212.031, 212.04(4), 212.08(6), (7)(i), (m), 212.11(1), (2), 212.12(7), (9), (12), 212.13(2), 212.18(2), (3), 213.37, 213.756 FS. History—Revised 10-7-68, 1-7-70, Amended

1-17-71, Revised 6-16-72, Amended 7-19-72, 4-19-74, 12-11-74, 5-27-75, 10-18-78, 4-11-80, 7-20-82, 1-29-83, 6-11-85, Formerly 12A-1.61, Amended 10-16-89, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 7-1-99, 3-4-01(4), 3-4-01(2), (5), (14), 10-2-01, 8-1-02, 9-1-09, \_\_\_\_\_.

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) No change.

(b) Forms (certifications) specifically denoted by an asterisk (\*) are issued by the Department upon final approval of the appropriate application. Defaced copies of certifications, for purposes of example, may be obtained by written request directed to:

Florida Department of Revenue

Taxpayer Services

5050 W. Tennessee St., Bldg. L

~~1379 Blountstown Highway~~

Tallahassee, Florida ~~32399-0112 32304~~.

Form Number	Title	Effective Date
(2)(a) DR-1	Application to Collect and/or Report Tax In Florida (R. <del>09/09 04/06</del> )	____ <del>04/06</del>
(b) No change.		
(3) through (5)	No change.	
(6)(a) through (f)	No change.	
(g) DR-15JEZ	Application for the Exemption of Electrical Energy Used in an Enterprise Zone Effective <del>July 1, 1995</del> (R. <del>08/09 04/04</del> )	____ <del>06/04</del>
(h) through (i)	No change.	
(j) DR-15ZC	Application for Florida Enterprise Zone Jobs Credit for Sales Tax (R. <del>10/09 06/08</del> )	____ <del>09/09</del>
(k) through (m)	No change.	
(7) No change.		
(8) DR-17A	Certificate of Cash Deposit/Cash Bond (R. <del>03/10 06/07</del> )	____ <del>06/08</del>
(9) through (10)	No change.	
(11) DR-26RP	Florida Neighborhood Revitalization Program (R. <del>10/09 04/06</del> )	____ <del>04/07</del>
(12) DR-29	Application for Release or Refund of Security (R. <del>03/10 06/07</del> )	____ <del>06/08</del>
(13) through (23)	No change.	

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (7), 212.11(5)(b), 212.12(1)(b)2., 212.17(6), 212.18(2), (3), 213.06(1), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 213.235, 213.29, 213.37, 219.07, 288.1258, 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316,

443.171(2), (7) FS. History–New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: 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

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 23, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, p. 114). No comments have been received by the Department.

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: 12A-1.060  
 RULE TITLE: Registration

PURPOSE AND EFFECT: All In One Consultants, LLC, has filed a petition challenging the validity of the provisions of subparagraphs 12A-1.060(6)(a)1. and 2., F.A.C. All In One Consultants, LLC v. Department of Revenue (DOAH Case No. 09-3012RX). In the rule challenge, All In One Consultants alleged that the Department did not have statutory authority to promulgate a rule defining “person,” a term defined in section 212.02(12), F.S., and therefore the rule provision constituted an invalid exercise of delegated legislative authority under Section 120.52(8), F.S. The Department has agreed to remove the definition from the rule. The purpose of this rulemaking is to remove the definition of the term “person” contained within subparagraphs (6)(a)1. and 2. of Rule 12A-1.060, F.A.C. (Registration).

SUMMARY: The proposed amendments to Rule 12A-1.060, F.A.C. (Registration), remove the definition of “person” from subparagraphs (a)1. and 2. of subsection (6), Cash Deposits, Surety Bonds, or Letters of Credit.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

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

RULEMAKING AUTHORITY: 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.06(2), 212.12(2), (5), (6), 212.14(4), 212.16(1), (2), 212.18(3) FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: May 3, 2010, 3:00 p.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 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 FULL TEXT OF THE PROPOSED RULE IS:

12A-1.060 Registration.

(1) through (5) No change.

(6) CASH DEPOSITS, SURETY BONDS, OR LETTERS OF CREDIT. The Department will utilize the criteria in this subsection when it requires a cash deposit, surety bond, or irrevocable letter of credit as a condition to any person obtaining or retaining a dealer’s certificate of registration. Nothing in this subsection prohibits the Department from pursuing any other authorized means to collect a tax or fee liability. Nothing in this subsection requires the Department to permit the posting of a cash deposit, surety bond, or irrevocable letter of credit instead of revoking or refusing to issue a dealer’s certificate of registration. This subsection does not apply to a person currently in compliance with a written agreement with the Department regarding its tax or fee liabilities and obligations.

(a) Definitions. For the purposes of this subsection:

~~1. “Person” means any person, as defined in Section 212.02(12), F.S., and includes individuals owning a controlling interest in a person.~~

~~2. “Person” also includes any person with an existing certificate of registration or any person seeking to obtain a dealer’s certificate of registration:~~

~~a. Who has acquired ownership or controlling interest in a business that would be otherwise liable for posting security, if the person fails to provide evidence the business was acquired in an arm’s length transaction or for consideration; or~~

~~b. For a business that will be operated at an identical location of a previous business that would otherwise have been liable for posting security, if such person fails to provide evidence the business was acquired in an arm’s length transaction or for consideration.~~

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

(b) through (g) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.06(2), 212.12(2), (5), (6), 212.14(4), 212.16(1), (2), 212.18(3) FS. History—Revised 10-7-68, 1-7-70, 6-16-72, Amended 3-21-77, 5-10-77, 10-18-78, Formerly 12A-1.60, Amended 6-10-87, 1-2-89, 11-12-90, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 4-2-00, 6-19-01, 10-2-01(1), 10-2-01(1), 8-1-02, 4-17-03, 6-12-03, 6-4-08, 9-1-09,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: 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

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 23, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Rule Development was published in the Florida Administrative Weekly on December 31, 2009 (Vol. 35, No. 52, p. 6695). No comments have been received by the Department.

**DEPARTMENT OF REVENUE**

**Sales and Use Tax**

RULE NOS.:

12A-19.071

12A-19.100

RULE TITLES:

Department of Revenue Electronic Database

Public Use Forms

PURPOSE AND EFFECT: The Geographic Names Information System Feature Identifier (GNIS Feature ID) has superseded the Federal Information Processing Standards 55 (FIPS 55) database place code as the federal and national standard geographical feature record identifier.

Effective October 3, 2009, the Department’s Address/Jurisdiction Database, maintained by the Department for purposes of assigning communications service addresses and insurance policies and premiums to local taxing jurisdictions, contains a combination of both GNIS Feature ID place codes and FIPS 55 place codes. The FIPS 55 place code will remain as a field in the database. Local taxing jurisdictions submit address/jurisdiction changes to the Department using the Guide for Address Change Requests. This guide contains the required record layout using the specified place codes.

Providers of communications services address/jurisdiction database and vendors of such databases may request that the Department certify their database for accuracy of the address/jurisdictions contained within the database. To apply, service providers and database vendors must submit Form DR-700012 (Application for Certification of Communications Services Database) and their database in the required record layout using the specified place codes. The required database layout contains a combination of Federal Information

Processing Standards (FIPS) 55 place codes and the Geographic Names Information System (GNIS) Feature Identifier place codes.

The purpose of the proposed amendments to Rule 12A-19.071, F.A.C. (Department of Revenue Electronic Database), and to Rule 12A-19.100, F.A.C. (Public Use Forms), is to adopt, by reference, updates to Form DR-700012 and to the Guide for Address Change Requests necessary to the Department's Address/Jurisdiction Database to include the GNIS Feature Identifier place codes.

SUMMARY: The proposed amendments to Rule 12A-19.071, F.A.C. (Department of Revenue Electronic Database), and to Rule 12A-19.100, F.A.C. (Public Use Forms), adopt changes to the Guide for Address Change Requests to the Department's Address/Jurisdiction Database, and to Form DR-700012 (Application for Certification of Communications Services Database), necessary to include the Geographic Names Information System Feature Identifier places codes.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

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

RULEMAKING AUTHORITY: 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.26(3)(a), (b), (c), (d), (e), (g), (j), 202.27(7) FS.

LAW IMPLEMENTED: 175.1015, 185.085, 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(2), (6), 202.23, 202.27, 202.28(1), (2), 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: May 3, 2010, 3:00 p.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 RULES 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 FULL TEXT OF THE PROPOSED RULES IS:

12A-19.071 Department of Revenue Electronic Database.

(1) No change.

(2)(a) No change.

(b) Local taxing jurisdictions must submit information requesting changes to the Address/Jurisdiction Database electronically following the on-line Guide for Address Change Requests (~~October 4, 2009 February 7, 2007~~, hereby incorporated by reference, effective ~~\_\_\_\_\_12/07~~). Only local taxing jurisdictions that are registered users of the Department's electronic change submission process can access the Guide for Address Change Requests. Authorized local jurisdiction contact persons may access the login screen for registered users at <http://geotax.state.fl.us>. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to request authorization to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in Rule 12A-19.100, F.A.C.).

(c) through (e) No change.

(3) No change.

Rulemaking Specific Authority 202.26(3)(b), (g) FS. Law Implemented 202.22(2), 202.23 FS. History--New 11-14-05, Amended 12-20-07,\_\_\_\_\_.

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, and in the administration of the Department's electronic Address/Jurisdiction Database created pursuant to Sections 175.1015 and 185.085, F.S. These forms are hereby incorporated by reference in this rule.

(b) No change.

(2) No change.

Form Number	Title	Effective Date
(3) DR-700012	Application for Certification of Communications Services Database (R. <del>10/09 01/08</del> )	_____01/09

(4) through (12) No change.

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.26(3)(a), (c), (d), (e), (j), 202.27(7) FS. Law Implemented 175.1015, 185.085, 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, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: 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

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 23, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Rule Development was published in the Florida Administrative Weekly on December 31, 2009 (Vol. 35, No. 52, pp. 6695-6696). No comments have been received by the Department.

**DEPARTMENT OF REVENUE**

**Sales and Use Tax**

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

PURPOSE AND EFFECT: Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under Sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes. The purpose of the proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), is to adopt, by reference, changes that will update the privacy notice statement on Form DR-700019 (Communications Services Use Tax Return).

SUMMARY: The proposed amendments to Rule 12A-19.100, F.A.C. (Public Use Forms), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on Form DR-700019 (Communications Services Use Tax Return).

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

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

RULEMAKING AUTHORITY: 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.26(3)(a), (c), (d), (e), (j), 202.27(7) FS.

LAW IMPLEMENTED: 119.071(5), 175.1015, 185.085, 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.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: May 3, 2010, 3:00 p.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 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 FULL TEXT OF THE PROPOSED RULE 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, and in the administration of the Department’s electronic Address/Jurisdiction Database created pursuant to Sections 175.1015 and 185.085, F.S. These forms are hereby incorporated by reference in this rule.

(b) No change.

(2) through (4) No change.

Form Number	Title	Effective Date
(5) DR-700019	Communications Services Use Tax Return	
	(R. 10/09 N. 12/02)	07/03

(6) through (12) No change.

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.26(3)(a), (c), (d), (e), (j), 202.27(7) FS. Law Implemented 119.071(5), 175.1015, 185.085, 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, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: 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

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 23, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, p. 115). No comments have been received by the Department.

**DEPARTMENT OF REVENUE**

**Miscellaneous Tax**

RULE NO.: 12B-4.003  
 RULE TITLE: Public Use Forms

**PURPOSE AND EFFECT:** Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under Sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes. The purpose of the proposed amendments to Rule 12B-4.003, F.A.C. (Public Use Forms), is to adopt, by reference, changes that will update the privacy notice statement on Form DR-228 (Documentary Stamp Tax Return for Nonregistered Taxpayers’ Unrecorded Documents).  
**SUMMARY:** The proposed amendments to Rule 12B-4.003, F.A.C. (Public Use Forms), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on Form DR-228 (Documentary Stamp Tax Return for Nonregistered Taxpayers’ Unrecorded Documents).

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS:** No Statement of Estimated Regulatory Cost was prepared.

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

**RULEMAKING AUTHORITY:** 201.11, 213.06(1) FS.

**LAW IMPLEMENTED:** 119.071(5), 201.01, 201.02(1), 201.022, 201.031(1), 201.07, 201.08(1)(a), 201.133 FS.

**A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:**

**DATE AND TIME:** May 3, 2010, 3:00 p.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 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 FULL TEXT OF THE PROPOSED RULE IS:**

12B-4.003 Public Use Forms.

(1) The following public-use forms and instructions are employed by the Department of Revenue in its administration of the documentary stamp tax, and are hereby incorporated in this rule by reference. 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](http://www.myflorida.com/dor/forms); or, 2) calling the Department at (800)352-3671, Monday through Friday, 8:00 a.m. to 7:00 p.m., Eastern Time; or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Distribution Center, 168A Blountstown Highway, Tallahassee, Florida 32304. Persons with hearing or speech impairments may call the Department’s TDD at (800)367-8331 or (850)922-1115.

Form Number	Title	Effective Date
(2) No change.		
(3) DR-228	Documentary Stamp Tax Return for Nonregistered Taxpayers’ Unrecorded Documents (R. 10/09 12/04)	___ 06/05

(4) No change.

Rulemaking Authority 201.11, 213.06(1) FS. Law Implemented 119.071(5), 201.01, 201.02(1), 201.022, 201.031(1), 201.07, 201.08(1)(a), 201.133 FS. History—Revised 8-18-73, Formerly 12A-4.03, Amended 9-26-77, 12-11-78, Formerly 12B-4.03, Amended 12-5-89, 2-16-93, 10-20-93, 12-30-97, 5-4-03, 6-28-05, 1-1-08, 4-14-09, 1-11-10, \_\_\_\_\_.

**NAME OF PERSON ORIGINATING PROPOSED RULE:** 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

**NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:** Governor and Cabinet

**DATE PROPOSED RULE APPROVED BY AGENCY HEAD:** March 23, 2010

**DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW:** A Notice of Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, pp. 115-116). No comments have been received by the Department.



**DEPARTMENT OF REVENUE**

**Miscellaneous Tax**

RULE NO.:                    RULE TITLE  
 12B-5.150                    Public Use Forms

**PURPOSE AND EFFECT:** Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under Sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes. The purpose of the proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), is to adopt, by reference, changes that will update the privacy notice statement on forms used by the Department in the administration of taxes imposed on fuels and pollutants.

**SUMMARY:** The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on forms used by the Department in the administration of the taxes imposed on fuels and pollutants.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS:** No Statement of Estimated Regulatory Cost was prepared.

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

**RULEMAKING AUTHORITY:** 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8), 526.206 FS.

**LAW IMPLEMENTED:** 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.095, 206.11, 206.404, 206.41, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.877, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9943, 212.0501, 213.255, 213.755, 526.203 FS.

**A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:**

**DATE AND TIME:** May 3, 2010, 3:00 p.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 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 FULL TEXT OF THE PROPOSED RULE IS:**

12B-5.150 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department and are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) No change.		
(3) DR-156	Florida Fuel Tax Application (R. <u>10/09 01/05</u> )	___ 04/07
(4) DR-156R	Renewal Application for Florida Fuel/Pollutant License (R. <u>10/09 10/05</u> )	___ 05/06
(5) DR 156T	Florida Temporary Fuel Tax Application (R. <u>10/09 03/09</u> )	___ 06/09
(6) through (10) No change.		
(11) DR-166	Florida Pollutant Tax Application (R. <u>10/09 03/09</u> )	___ 04/09
(12) DR-176	Application for Air Carrier Fuel Tax License (R. <u>10/09 03/09</u> )	___ 04/09
(13) through (14) No change.		
(15) DR-185	Application for Fuel Tax Refund Permit (R. <u>10/09 07/07</u> )	___ 07/07

(16) through (41) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8), 526.206 FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.095, 206.11, 206.404, 206.41, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.877, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9943, 212.0501, 213.255, 213.755, 526.203 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10,\_\_\_\_\_.

**NAME OF PERSON ORIGINATING PROPOSED RULE:** 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

**NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:** Governor and Cabinet

**DATE PROPOSED RULE APPROVED BY AGENCY HEAD:** March 23, 2010

**DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW:** A Notice of Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, p. 116). No comments have been received by the Department.

**DEPARTMENT OF REVENUE**

**Miscellaneous Tax**

RULE NO.:                    RULE TITLE  
 12B-8.0016                Department of Revenue Electronic Database

**PURPOSE AND EFFECT:** The Geographic Names Information System Feature Identifier (GNIS Feature ID) has superseded the Federal Information Processing Standards 55 (FIPS 55) database place code as the federal and national standard geographical feature record identifier.

Effective October 3, 2009, the Department’s Address/Jurisdiction Database, maintained by the Department for purposes of assigning communications service addresses and insurance policies and premiums to local taxing jurisdictions, contains a combination of both GNIS Feature ID place codes and FIPS 55 place codes. The FIPS 55 place code will remain as a field in the database. Local taxing jurisdictions submit address/jurisdiction changes to the Department using the Guide for Address Change Requests. This guide contains the required record layout using the specified place codes.

The purpose of the proposed amendments to Rule 12B-8.0016, F.A.C. (Department of Revenue Electronic Database), is to adopt, by reference, updates to the Guide for Address Change Requests necessary to the Department’s Address/Jurisdiction Database to include the GNIS Feature Identifier place codes.

**SUMMARY:** The proposed amendments to Rule 12B-8.0016, F.A.C. (Department of Revenue Electronic Database), adopt changes to the Guide for Address Change Requests to the Department’s Address/Jurisdiction Database necessary to include the Geographic Names Information System Feature Identifier places codes.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS:** No Statement of Estimated Regulatory Cost was prepared.

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

**RULEMAKING AUTHORITY:** 175.1015(5), 185.085(5) FS.

**LAW IMPLEMENTED:** 175.1015, 185.085 FS.

**A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:**

**DATE AND TIME:** May 3, 2010, 3:00 p.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 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 FULL TEXT OF THE PROPOSED RULE IS:**

12B-8.0016 Department of Revenue Electronic Database.

(1) No change.

(2)(a) No change.

(b) Local taxing jurisdictions must submit information requesting changes to the database electronically following the on-line Guide for Address Change Requests (~~October 4, 2009 February 7, 2007~~, incorporated by reference in Rule 12A-19.071, F.A.C.). Only local taxing jurisdictions that are registered users of the Department’s electronic change submission process can access the Guide for Address Change Requests. Authorized local jurisdiction contact persons may access the login screen for registered users at <http://geotax.state.fl.us>. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in Rule 12A-19.100, F.A.C.), with the exception of Special Fire Control Districts, which must use Form DR-350907, Local Insurance Premium Tax Special Fire Control Districts Notification of Jurisdiction Change (R. 10/06, hereby incorporated by reference, effective 12/07).

(c) through (e) No change.

(3) through (4) No change.

Rulemaking Specific Authority 175.1015(5), 185.085(5) FS. Law Implemented 175.1015, 185.085 FS. History–New 12-20-07, Amended \_\_\_\_\_.

**NAME OF PERSON ORIGINATING PROPOSED RULE:** 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

**NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:** Governor and Cabinet

**DATE PROPOSED RULE APPROVED BY AGENCY HEAD:** March 23, 2010

**DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW:** A Notice of Rule Development was published in the Florida Administrative Weekly on December 31, 2009 (Vol. 35, No. 52, p. 6697). No comments have been received by the Department.

**DEPARTMENT OF REVENUE**

**Corporate, Estate and Intangible Tax**

**RULE NO.:** 12C-1.013  
**RULE TITLE:** Adjusted Federal Income Defined  
**PURPOSE AND EFFECT:** Chapter 2009-18, L.O.F., and Chapter 2009-192, L.O.F., amend Section 220.13(1)(e), F.S., to require adjustments for the special 50 percent bonus depreciation, and section 179, I.R.C., expense in excess of \$128,000. In addition, Chapter 2009-192, L.O.F., amends Section 220.13(1)(e), F.S., to address the deferral of cancellation of indebtedness income. These provisions were added to the Internal Revenue Code by the American Recovery and Reinvestment Act of 2009, Public Law 111-5, and the Economic Stimulus Act of 2008, Public Law 110-185. The proposed amendments to Rule 12C-1.013, F.A.C. (Adjusted Federal Income Defined), are necessary to update the provisions for adjustments to federal income for Florida income tax purposes and to establish procedures for reporting the additions and claiming the subtractions required by Section 220.13(1)(e), F.S., and to provide procedures for filing amended Florida corporate income tax returns for the 2007 and 2008 tax years.

**SUMMARY:** The proposed amendments: (1) provide the additions that taxpayers are required to make for the amount of the federal deduction claimed under I.R.C. section 179 that exceeds \$128,000, the amount of special 50 percent bonus depreciation, and the amount of deferral of cancellation of indebtedness; (2) provide the subtractions that are available in each of seven tax years beginning with the year an addition is made under Section 220.13(1)(e), F.S.; (3) require taxpayers to maintain a schedule reflecting all adjustments made under Section 220.13(1)(e), F.S.; (4) provide that these adjustments do not affect the basis of the property; (5) require taxpayers who filed their Florida corporate income tax returns in a manner other than provided in Chapter 2009-18, L.O.F., to amend their Florida tax return; (6) provide that penalty and interest that are a direct result of the changes in Chapter 2009-18, L.O.F., will be compromised or waived when an amended Florida corporate income tax return is filed; (7) provide when the subtractions under Section 220.13(1)(e), F.S., are not to be included in a taxpayer’s Florida corporate income tax return; and (8) provide when the deductions allowed under section 179, I.R.C., and for special 50 percent bonus depreciation are not required to be included in a taxpayer’s Florida corporate income tax return.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS:** No Statement of Estimated Regulatory Cost was prepared.

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

**RULEMAKING AUTHORITY:** 213.06(1), 220.51 FS., s. 4, Ch. 2009-18, s. 3, Ch. 2009-192, L.O.F.

**LAW IMPLEMENTED:** 220.02(3), 220.03(5), 220.13, 220.131(1), 220.43(1), (3) FS.

**A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:**

**DATE AND TIME:** May 3, 2010, 3:00 p.m.

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

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**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS:** Robert DuCasse, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-4111

**THE FULL TEXT OF THE PROPOSED RULE IS:**

12C-1.013 Adjusted Federal Income Defined.

(1) through (13) No change.

(14) Adjustments for excess s. 179, I.R.C., expense, special 50 percent bonus depreciation (s. 168(k), I.R.C.), and deferred cancellation of indebtedness income.

(a) Additions Required:

1. For tax years that begin in 2008 and 2009, taxpayers are required to add back the amount of the federal deduction claimed under s. 179, I.R.C., that exceeds \$128,000. All amounts in excess of \$128,000 are required to be added back, including amounts carried over from previous tax years under s. 179(b)(3)(B), I.R.C. The increased overall investment limitation contained in s. 179(b)(2), I.R.C., is the same for Florida as it is for federal income tax purposes.

2. Taxpayers are required to add back the amount of the federal deduction claimed as special 50 percent bonus depreciation under s. 168(k), I.R.C., for assets placed in service after December 31, 2007, and before January 1, 2010.

3. For indebtedness acquired after December 31, 2008, and before January 1, 2010, taxpayers are required to add back the gross amount of cancellation of indebtedness income that is deferred under s. 108(i), I.R.C. (relating to business indebtedness discharged by the reacquisition of a debt instrument). The deferral of the deduction for original issue discount in debt for debt exchanges required by s. 108(i)(2), I.R.C., is also required for Florida corporate income tax purposes.

(b) Subtractions allowed for special 50 percent bonus depreciation and s. 179, I.R.C., expense previously added back:

1. In each of the seven tax years commencing with the year the addition is made under Section 220.13(1)(e), F.S., taxpayers may subtract one-seventh of the amount of excess s. 179, I.R.C., expense and one-seventh of the special 50 percent bonus depreciation that is added back under Section 220.13(1)(e), F.S.

2. The total amount that may be subtracted over the seven-year period should equal, but may not exceed, the amounts of s. 179, I.R.C., expense and special 50 percent bonus depreciation that have been added back to Florida taxable income under Section 220.13(1)(e), F.S.

3. Subtractions may be transferred to the surviving company in a merger or acquisition. Otherwise, if a taxpayer ceases to do business during the seven-year period, it may not accelerate, transfer, or otherwise utilize a subtraction.

(c) Subtractions for cancellation of indebtedness deferred under s. 108(i), I.R.C.:

1. Taxpayers may subtract the income required to be added back under Section 220.13(1)(e)3., F.S., when the deferred cancellation of indebtedness income is recognized for federal income tax purposes. The subtraction may not exceed the amount of income from deferred cancellation of indebtedness that is added back under Section 220.13(1)(e)3., F.S.

2. Cancellation of indebtedness income is included in the tax base, but it is excluded from the apportionment formula by all taxpayers under Section 220.15(5)(a), F.S.

(d) A schedule reflecting all of the adjustments made under Section 220.13(1)(e), F.S., must be created and maintained. Taxpayers must also report any additions on Schedule I, Additions and/or Adjustments to Federal Taxable Income, of the Florida Corporate Income/Franchise and/or Emergency Excise Tax Return (Form F-1120, incorporated by reference in Rule 12C-1.051, F.A.C.) and any subtractions on Schedule II (Subtractions from Federal Taxable Income), of the return for the current tax year. Partnerships filing a Florida Partnership Information Return (Form F-1065, incorporated by reference in Rule 12C-1.051, F.A.C.) are required to make the adjustments required by Section 220.13(1)(e)1. and 3., F.S., on Part I (Florida Adjustment to Partnership Income), of the return. The additions and subtractions under Section 220.13(1)(e)1. and 3., F.S., must be reported in Part I of Form F-1065. Partnerships must report the amount of expenses claimed under s. 179, I.R.C., to their partners, so that their partners can compute the amount under subparagraph (14)(a)1.

(e) Basis of Property. The adjustments required by Section 220.13(1)(e)1. and 2., F.S. (relating to excess s. 179, I.R.C., expense and special 50 percent bonus depreciation), do not affect the basis of the underlying property. The basis of the property for Florida corporate income tax purposes is the same as the basis of the property for federal income tax purposes. If

the property is sold or otherwise disposed of, the gain or loss for Florida corporate income tax purposes is the same as the gain or loss for federal income tax purposes and is included in federal taxable income apportioned to Florida. Differences in the apportionment fraction from one year to the next are disregarded. The applicable depreciation conventions, methods, and recovery periods are computed in the same manner as they are computed in determining federal taxable income.

(f) Example: On its calendar-year 2009 federal income tax return, Taxpayer claimed \$250,000 in s. 179, I.R.C., expense, of which \$25,000 was a carryover from 2006 allowed under s. 179(b)(3)(B), I.R.C. Taxpayer also claimed \$300,000 in special 50 percent bonus depreciation under I.R.C. s. 168(k) and \$50,000 of depreciation under I.R.C. s. 168(b) for assets placed in service during the 2009 calendar year. Taxpayer is required to add back \$122,000 (\$250,000 minus \$128,000) of s. 179, I.R.C., expense and \$300,000 of the special 50 percent bonus depreciation in computing its Florida taxable income. Taxpayer is not required to add back the amount of regular depreciation (non-special 50 percent bonus depreciation) it claimed under s. 168(b), I.R.C., on its 2009 federal income tax return. On its 2009 Florida corporate income tax return, the taxpayer may also claim subtractions for one-seventh of the amount of special 50 percent bonus depreciation required to be added back (\$300,000 divided by seven equals \$42,857.14) and one-seventh of the amount of s. 179, I.R.C., expense required to be added back (\$122,000 divided by seven equals \$17,428.57). In each of the subsequent six tax years, the Taxpayer may subtract \$42,857.14 and \$17,428.57. At the end of these years, the subtractions should equal the amount(s) required to be added back. If Taxpayer disposes of the property, the gain or loss is the same for Florida as it is for federal income tax purposes. Any differences resulting from additions to Florida income are recovered solely through the subtraction process, even though the underlying property may be disposed of or fully depreciated.

(g) Example: In 2009, Taxpayer purchased its own indebtedness, a \$10,000 bond it had previously sold for face value. Taxpayer was able to reacquire its bond for \$7,000 and elected to defer recognition of the \$3,000 of cancellation of indebtedness income under s. 108(i), I.R.C. Under Section 220.13(1)(e), F.S., Taxpayer would add back the deferred cancellation of indebtedness income (\$3,000) to Florida income. In 2014 through 2018 (five years from 2009), the Taxpayer is required under s. 108(i), I.R.C., to recognize the \$3,000 of cancellation of indebtedness income it deferred in 2009. Therefore, Taxpayer would be allowed under Section 220.13(1)(e), F.S., to subtract the cancellation of indebtedness income as it is recognized for federal tax purposes (provided that this income was added back in computing Florida net income in 2009). When Taxpayer recognizes the \$600 of cancellation of indebtedness income in 2014 for federal tax purposes, a Florida subtraction is allowed in 2014 for the same

amount, \$600. The addition and subtractions to income associated with the cancellation of indebtedness income are excluded from the sales factor of the apportionment formula.

(h) Example: In 2009, Taxpayer issued new indebtedness in order to acquire its previously issued indebtedness. Taxpayer issued a 10-year, \$10,000 bond, for \$9,000, which was used to purchase a \$15,000 bond it had previously sold for face value. The Taxpayer makes an election under s. 108(i), I.R.C., to defer recognition of cancellation of indebtedness income. Taxpayer is prevented by s. 108(i)(2)(A), I.R.C., from amortizing the \$1,000 original issue discount on the new \$10,000 bond. Under Section 220.13(1)(e), F.S., Taxpayer would add back the deferred cancellation of indebtedness income of \$5,000 to Florida income and would also be prohibited from amortizing the \$1,000 original issue discount. When Taxpayer recognizes the \$5,000 (\$1,000 per year) in cancellation of indebtedness income for federal tax purposes, a Florida subtraction is allowed for the same amount (provided that this income was added back in computing Florida net income). The deduction for the \$1,000 original issue discount will be recognized for Florida corporate income tax purposes when it is allowed as a deduction for federal tax purposes.

(i) Amended returns and Section 220.13(1)(a)14. and 15., F.S. The original law (Chapter 2009-18, L.O.F.), which created Section 220.13(1)(e), F.S., repealed Section 220.13(1)(a)14. and 15., F.S., and made these changes retroactive to January 1, 2008. Taxpayers that filed their Florida corporate income tax returns and reported additions to tax for special 50 percent bonus depreciation and s. 179, I.R.C., expense under Sections 220.13(1)(a)14. and 15., F.S., or pursuant to Emergency Rule 12CER08-31, F.A.C., are required to amend their Florida corporate income tax return(s) to conform to the new law, Chapter 2009-18, L.O.F. To the extent that any tax is due and paid on a 2007 or 2008 amended return(s) as a result of the differences between the additions and subtractions required by Sections 220.13(1)(a)14., and 15., F.S., and the adjustments required by Section 220.13(1)(e), F.S., additional interest or penalty will be compromised or waived. The provisions of this rule do not relieve a taxpayer of its obligation to file a Florida corporate income tax return and report the adjustments required by Section 220.13(1)(e), F.S.

(j) The subtractions allowed by Section 220.13(1)(e), F.S., are the means by which the additions required by Section 220.13(1)(e), F.S., are reconciled and recovered. If a taxpayer does not claim a deduction for special 50 percent bonus depreciation, does not claim a deduction for s. 179, I.R.C., expense in excess of \$128,000, or does not elect to defer cancellation of indebtedness income pursuant to s. 108(i), I.R.C., on the related federal income tax return(s), no add back is required or subtraction allowed for Florida corporate income tax purposes. Similarly, if a taxpayer did not add back special 50 percent bonus depreciation, or did not add back excess s. 179, I.R.C., expense, or deferred cancellation of indebtedness

income because, for example, it was not subject to the Florida corporate income tax in that year, no subtraction is allowed for Florida corporate income tax purposes.

(k) Bonus depreciation claimed for assets placed in service prior to January 1, 2008, is not required to be added back under Section 220.13(1)(e), F.S. Section 179, I.R.C., expense claimed in tax years beginning before January 1, 2008, is not required to be added back. No subtraction is allowed for special 50 percent bonus depreciation, s. 179, I.R.C., expense, or deferred cancellation of indebtedness income unless it has been added back in computing Florida taxable income under Section 220.13(1)(e), F.S.

(14) through (20) renumbered (15) through (21) No change.

Rulemaking Authority 213.06(1), 220.51 FS., s. 4, Ch. 2009-18, s. 3, Ch. 2009-192, L.O.F. Law Implemented 220.02(3), 220.03(5), 220.13, 220.131(1), 220.43(1), (3) FS. History—New 10-20-72, Amended 1-19-73, 10-20-73, 10-8-74, 4-21-75, 5-10-78, 11-13-78, 12-18-83, Formerly 12C-1.13, Amended 12-21-88, 12-7-92, 5-17-94, 10-19-94, 3-18-96, 10-2-01, 4-14-09,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Robert DuCasse, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)922-4111

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 23, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Rule Development was published in the Florida Administrative Weekly on December 31, 2009 (Vol. 35, No. 52, pp. 6697-6698). No comments have been received by the Department.

**DEPARTMENT OF REVENUE**

**Corporate, Estate and Intangible Tax**

RULE NO.: RULE TITLE:

12C-1.051 Forms

PURPOSE AND EFFECT: Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under Sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes. The purpose of the proposed amendments to Rule 12C-1.051, F.A.C. (Forms), is to adopt,

by reference, changes that will update the privacy notice statement on forms used by the Department in the administration of the corporate income tax.

SUMMARY: The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on forms used by the Department in the administration of the corporate income tax.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

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

RULEMAKING AUTHORITY: 213.06(1), 220.51 FS.

LAW IMPLEMENTED: 119.071(5), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.14, 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.187, 220.1895, 220.19, 220.191, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: May 3, 2010, 3:00 p.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 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 FULL TEXT OF THE PROPOSED RULE IS:

12C-1.051 Forms.

(1)(a) The following forms and instructions are used by the Department in its administration of the corporate income tax and franchise tax. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) DR-703	Dealer Questionnaire (R. 01/10 02/09)	___ 03/09

(3) through (9) No change.

(10)(a) F-1156Z Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (R. 01/10 01/09) \_\_\_ 01/09

(b) F-1156ZN Instructions for Completing Form F-1156Z Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (R. 01/10 01/09) \_\_\_ 01/09

(11) through (14) No change.

Rulemaking Authority 213.06(1), 220.51 FS. Law Implemented 119.071(5), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.14, 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.187, 220.1895, 220.19, 220.191, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04 FS. History—New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: 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

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 23, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: A Notice of Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, pp. 116-117). No comments have been received by the Department.

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

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

PURPOSE AND EFFECT: Section 1, Chapter 2009-237, L.O.F., requires agencies to identify in writing the specific federal or state laws governing the collection, use, and release of social security numbers. Social security numbers are used by the Florida Department of Revenue as unique identifiers for the administration of Florida’s taxes. Social security numbers that are obtained for tax administration purposes continue to remain confidential under Sections 213.053 and 119.071, F.S., and are not subject to disclosure as public records. The Department has updated the information regarding the collection of social security numbers as unique identifiers for tax administration purposes. The purpose of the proposed amendments to Rule 12C-3.008, F.A.C. (Public Use Forms), is

to adopt, by reference, changes that will update the privacy notice statement on forms used by the Department in the administration of the estate tax.

**SUMMARY:** The proposed amendments to Rule 12C-3.008, F.A.C. (Public Use Forms), update the privacy statement regarding the collection, use, and release of social security numbers required by Chapter 2009-237, L.O.F., on forms used by the Department in the administration of the estate tax.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS:** No Statement of Estimated Regulatory Cost was prepared.

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

**RULEMAKING AUTHORITY:** 198.08, 198.32(2), 213.06(1) FS.

**LAW IMPLEMENTED:** 92.525(1)(b), 119.071(5), 198.08, 198.13, 198.22, 198.23, 198.26, 198.32(2), 198.33(1), 198.38, 198.39, 213.37, 837.06 FS.

**A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:**

**DATE AND TIME:** May 3, 2010, 3:00 p.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 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 FULL TEXT OF THE PROPOSED RULE IS:**

12C-3.008 Public Use Forms.

(1)(a) The following public-use forms and instructions are employed by the Department in its administration of the Florida estate tax and are hereby adopted by reference.

(b) No change.

Form Number	Title	Effective Date
(2) DR-308	Request and Certificate for Waiver and Release of Florida Estate Tax Lien (R. 10/09 04/09)	___ 04/09
(3) DR-310	Domicile Statement (R. 10/09 12/07)	___ 04/09

(4) through (5) No change.

(6) F-706 Florida Estate Tax Return for Residents, Nonresidents and Nonresident Aliens (R. 10/09 04/09) \_\_\_ 04/09

**Rulemaking Authority** 198.08, 198.32(2), 213.06(1) FS. Law Implemented 92.525(1)(b), 119.071(5), 198.08, 198.13, 198.22, 198.23, 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, 11-6-07, 4-14-09, \_\_\_\_\_.

**NAME OF PERSON ORIGINATING PROPOSED RULE:** 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

**NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:** Governor and Cabinet

**DATE PROPOSED RULE APPROVED BY AGENCY HEAD:** March 23, 2010

**DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW:** A Notice of Rule Development was published in the Florida Administrative Weekly on January 15, 2010 (Vol. 36, No. 2, p. 117). No comments have been received by the Department.

**DEPARTMENT OF TRANSPORTATION**

**RULE NOS.:** RULE TITLES:

14-98.003

Policy

14-98.005

Application and Award Procedures

**PURPOSE AND EFFECT:** Rules 14-98.003 and 14-98.005, F.A.C., are being amended to require the completion of online grant training before any reimbursements will be processed, and to allow concept papers and grant agreements to be submitted electronically.

**SUMMARY:** Online computer training and the electronic submission of grant agreements are being included in the rules.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS:** No Statement of Estimated Regulatory Cost was prepared.

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

**RULEMAKING AUTHORITY:** 334.044(2) FS.

**LAW IMPLEMENTED:** 334.044(25) FS.

**IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.**

**THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS:** Deanna R. Hurt, Assistant General Counsel and Clerk of Agency Proceedings, Florida Department of Transportation, Office of the General Counsel, 605 Suwannee Street, Mail Station 58, Tallahassee, Florida 32399-0458

**THE FULL TEXT OF THE PROPOSED RULES IS:**

14-98.003 Policy.

(1) through (3) No change.

(4) Online Training. Before any grant reimbursement will be processed, every subgrantee shall successfully complete online grant training and submit the certificate of completion to the Department within thirty (30) days of grant award.

~~(5)(4)~~ Monitoring and Evaluation. The Office will perform such activities as may be necessary to monitor compliance with state and federal laws, rules, and regulations, to evaluate the fiscal and programmatic effectiveness of the activities, and to confirm the status of fiscal and program activities.

~~(6)(5)~~ Annual Report. The Office shall prepare an Annual Report that summarizes how the activities which took place during the previous FFY contributed to meeting the program’s highway safety goals.

~~(7)(6)~~ Public Awareness. The Office will promote public awareness of traffic safety issues affecting the state by distributing educational and public awareness materials through law enforcement agencies, public health departments, and other traffic safety organizations.

Rulemaking Specific Authority 334.044(2) FS. Law Implemented 334.044(25) FS. History–New 12-30-84, Formerly 9B-32.03, 9B-32.003, Amended 11-19-89, Formerly 9G-15.003, Amended 12-7-93, 4-16-02,\_\_\_\_\_.

14-98.005 Application and Award Procedures.

(1) through (4) No change.

(5) The Office will provide, upon request, the Highway Safety Concept Paper, Form 500-065-17, Rev. 12/08, as well as information on how to prepare a concept paper for highway safety funding to any potential applicant. Concept papers will be accepted annually from January 1 through March 31 for the upcoming fiscal year. Concept papers must be post marked or received electronically no later than March 31 to be considered for funding. The Office will formally acknowledge receipt of all concept papers.

(6) through (8) No change.

(9) Applicants shall electronically forward to the Office one copy of the completed agreement ~~with and~~ a minimum of three (3) electronic signature pages. Hard copies of the agreement with original pen and ink signatures will also be accepted, containing all original signatures, to the Office.

(10) through (11) No change.

Rulemaking Specific Authority 334.044(2) FS. Law Implemented 334.044(25) FS. History–New 12-30-84, Amended 6-10-85, Formerly 9B-32.05, 9B-32.005, 11-19-89, Formerly 9G-15.005, Amended 12-7-93, 11-29-94, 1-17-99, 4-16-02, 8-6-02, 11-2-03, 8-24-04, 1-17-06, 3-22-09,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Marianne A. Trussell, Chief Safety Officer, Safety Office

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Stephanie C. Kopelousos, Secretary

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: February 26, 2010

**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.”

**DEPARTMENT OF CITRUS**

RULE NO.: 20-48.005  
 RULE TITLE: Program Requirements

PURPOSE AND EFFECT: Amendment updating rules to reflect new location information of the Florida Department of Citrus.

SUMMARY: Official location information of the Florida Department of Citrus.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

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

RULEMAKING AUTHORITY: 601.15 FS.

LAW IMPLEMENTED: 601.15 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: May 19, 2010, 9:00 a.m.

PLACE: Department of Citrus Building, 605 E. Main Street, Bartow, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Alice P. Wiggins, License and Regulation Specialist, Legal Department, Florida Department of Citrus, P. O. Box 9010, Bartow, Florida 33831-9010 or [awiggins@citrus.state.fl.us](mailto:awiggins@citrus.state.fl.us) or [www.fdockgrower.com](http://www.fdockgrower.com) under Legal

THE FULL TEXT OF THE PROPOSED RULE IS:

20-48.005 Program Requirements.

A Targeted VAP may be established in one of two ways:

(1) through (2) No change.

(3) Upon establishing a promotional agreement with a retailer, the shipper will notify the Department of Citrus by submitting the appropriate Targeted VAP Agreement Form, incorporated herein by reference:

(a) No change.



(b) Targeted VAP Agreement Form CIT/MKTG/153/EFF. 10/20/99 for a media/demo promotion, incorporated herein by reference, to the Department of Citrus ~~Bartow Lakeland~~ office VAP Administrator. All promotions established by participant require 10 days lead time.

Rulemaking Specific Authority 601.15 FS. Law Implemented 601.15 FS. History—New 11-17-97, Amended 12-6-98, 2-3-00,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Kenneth O. Keck, Executive Director  
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Kenneth O. Keck, Executive Director  
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 17, 2010  
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: April 9, 2010

**DEPARTMENT OF CITRUS**

RULE NO.: 20-68.002  
RULE TITLE: Inspection of Official Tables  
PURPOSE AND EFFECT: Amendment updating rules to reflect new location information of the Florida Department of Citrus.

SUMMARY: Official location information of the Florida Department of Citrus.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

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

RULEMAKING AUTHORITY: 601.10(1), (7), 601.11, 601.25 FS.

LAW IMPLEMENTED: 601.02(4), (5), 601.10(7), 601.11, 601.25 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: May 19, 2010, 9:00 a.m.  
PLACE: Department of Citrus Building, 605 E. Main Street, Bartow, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Alice P. Wiggins, License and Regulation Specialist, Legal Department, Florida Department of Citrus, P. O. Box 9010, Bartow, Florida 33831-9010 or awiggins@citrus.state.fl.us or www.fdocgrower.com under Legal

THE FULL TEXT OF THE PROPOSED RULE IS:

20-68.002 Inspection of Official Tables.  
An official copy of the table adopted by Rule 20-68.001, F.A.C., is on file in the office of the Secretary of State and at the headquarters office of the Florida Department of Citrus, ~~Bartow Lakeland~~, Florida, and may be inspected by any interested person during business hours.

Rulemaking Specific Authority 601.10(1),(7), 601.11, 601.25 FS. Law Implemented 601.02(4),(5), 601.10(7), 601.11, 601.25 FS. History—Formerly 105-1.36(2), Revised 1-1-75, Formerly 20-68.02, Amended\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Kenneth O. Keck, Executive Director  
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Kenneth O. Keck, Executive Director  
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 17, 2010  
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: April 9, 2010

**DEPARTMENT OF CITRUS**

RULE NOS.: 20-100.001, 20-100.003, 20-100.004  
RULE TITLES: Statement of Agency Organization and Operation, Management and Indexing of Final Orders, Official Forms Used by Agency

PURPOSE AND EFFECT: Amendment updating rules to reflect new location information of the Florida Department of Citrus.

SUMMARY: Official location information of the Florida Department of Citrus.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

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

RULEMAKING AUTHORITY: 120.54(5), 120.53, 601.10(1), (15) FS.

LAW IMPLEMENTED: 120.54(5), 120.53, 601.10(15) FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: May 19, 2010, 9:00 a.m.  
PLACE: Department of Citrus Building, 605 E. Main Street, Bartow, Florida

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULES IS: Alice P. Wiggins, License and Regulation Specialist, Legal Department, Florida Department of Citrus, P. O. Box 9010, Bartow, Florida 33831-9010 or awiggins@citrus.state.fl.us or www.fdocgrower.com under Legal

THE FULL TEXT OF THE PROPOSED RULES IS:

20-100.001 Statement of Agency Organization and Operation.

The Department of Citrus operates under the specific authority of Chapter 601, Florida Statutes. A Statement of Agency Organization and Operation is available to any person upon request by contacting the Agency Clerk at the Department of Citrus headquarters office 605 E. Main Street 415 East Memorial Boulevard, Post Office Box 9010 148, Bartow Lakeland, Florida 33831-9010 33802-0148, phone (863)537-3999 (941)499-2500.

Rulemaking Specific Authority 120.54(5) FS. Law Implemented 120.54(5) FS. History-Adopted 12-18-74, Effective 12-31-74, Formerly 20-100.01, Amended 2-2-98, \_\_\_\_\_.

20-100.003 Management and Indexing of Final Orders.

(1) through (4) No change.

(5) The Agency Clerk of the Florida Citrus Commission shall be responsible for publishing, maintaining and indexing of final orders and shall assist the public in obtaining information pertaining to final orders, between 8 a.m. and 5 p.m., Monday – Friday except on holidays, at the headquarters of the Department of Citrus, at 605 E. Main Street 415 E. Memorial Blvd. in Bartow Lakeland, Florida.

Rulemaking Specific Authority 120.53 FS. Law Implemented 120.53 FS. History-New 6-15-92, Formerly 20-102.007, Amended 2-2-98, \_\_\_\_\_.

20-100.004 Official Forms Used by Agency.

In its licensing, regulatory, taxation, marketing and other operational functions the Florida Department of Citrus requires use of the forms listed below. All of these forms are available for inspection by any interested party during regular business hours at the headquarters office located at 605 E. Main Street, 415 East Memorial Boulevard, Bartow Lakeland, Florida or may be received upon request by writing the Florida Department of Citrus, P. O. Box 9010 148, Bartow Lakeland, Florida 33831-9010 33802-0148 or by telephone (863)537-3999 (863)499-2500.

(1) through (52) No change.

Rulemaking Specific Authority 601.10(1), (15) FS. Law Implemented 601.10(15) FS. History-New 1-1-75, Amended 8-31-83, 2-26-84, Formerly 20-102.05, Amended 12-20-95, Formerly 20-102.005, Amended and Transferred 12-6-98, Amended 5-28-00, 9-20-07, \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Kenneth O. Keck, Executive Director

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Kenneth O. Keck, Executive Director

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 17, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: April 9, 2010

**WATER MANAGEMENT DISTRICTS**

**Suwannee River Water Management District**

RULE NO.: 40B-400.475  
 RULE TITLE: General Permit for Minor Activities  
 PURPOSE AND EFFECT: The purpose of the proposed rule is to update this section of Chapter 40B-400, F.A.C., to correct the language in paragraph 40B-400.475(1)(b), F.A.C.

SUMMARY: This proposed rule will correct language in paragraph 40B-400.475(1)(b), F.A.C.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

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

RULEMAKING AUTHORITY: 373.044, 373.113, 373.118 FS.

LAW IMPLEMENTED: 373.118, 373.413, 373.416, 373.426 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Linda Welch, Rules & Contracts Coordinator, Suwannee River Water Management District, 9225 C.R. 49, Live Oak, Florida 32060, (386)362-1001 or (800)226-1066 (FL only)

THE FULL TEXT OF THE PROPOSED RULE IS:

40B-400.475 General Permit for Minor Activities.

(1) A general permit is hereby granted for the construction, alteration, maintenance, operation, abandonment and removal of the following minor systems:

(a) No change.

(b) Piling supported structures of less than 500 square feet over wetlands or other surface waters in an, which are not designated Outstanding Florida Waters;

(c) through (6) No change.

Rulemaking Specific Authority 373.044, 373.113, 373.118 FS. Law Implemented 373.118, 373.413, 373.416, 373.426 FS. History-New 10-3-95, Amended \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Jon Dinges, Deputy Clerk, Suwannee River Water Management District, 9225 County Road 49, Live Oak, Florida 32060, (386)362-1001

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governing Board of the Suwannee River Water Management District  
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 31, 2010  
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: March 26, 2010

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**Division of Alcoholic Beverages and Tobacco**

RULE NO.: 61A-1.010  
 RULE TITLE: Approved Advertising and Promotional Gifts

PURPOSE AND EFFECT: The purpose and effect of the proposed rule amendment is to reformat and clarify the rules addressing certain exceptions to the statutory ban on assistance to vendors of alcoholic beverages from any manufacturer, distributor, importer, primary American source of supply, brand owner or brand registrant, or any broker, sales agent, or sales person thereof.

SUMMARY: The subject area to be addressed in this rule is the implementation of the statutory ban, found in Section 561.42, Florida Statutes, on assistance to vendors from manufacturers and distributors of alcoholic beverages.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No statement of estimated regulatory costs was prepared. The agency has determined that this rule will not have an impact on small business.

OTHER RULES INCORPORATING THIS RULE: None.

EFFECT ON THOSE OTHER RULES: None.

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

RULEMAKING AUTHORITY: 561.11, 561.42 FS.

LAW IMPLEMENTED: 561.08, 561.42 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: Monday, April 19, 2010, 9:30 a.m. – 5:00 p.m. or until business concludes

PLACE: Department of Business and Professional Regulation, Northwood Center, Board Room, 1940 North Monroe Street, Tallahassee, Florida 32399

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 5 days before the workshop/meeting by contacting: Patricia Nelson at (850)488-0062. 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 IS: Patricia Nelson, Assistant General Counsel, Department of Business and Professional Regulation, 1940 North Monroe Street, Tallahassee, Florida 32399, (850)488-0062

THE FULL TEXT OF THE PROPOSED RULE IS:

61A-1.010 Approved Advertising and Promotional Gifts.

(1) Industry members are prohibited from furnishing, giving, renting, or lending, to a vendor, any equipment, fixtures, furniture, furnishings, signs, supplies, credit, money, rebates, accumulated rebates, fees of any kind including slotting fees, services, property, or other thing of value of any description not included in the exceptions specified in Title 61, F.A.C., or specifically authorized by Florida Statutes, to vendors or their employees or agents acting within their scope of employment. In addition, vendors and their employees or agents acting within the scope of employment are prohibited from accepting such forms of assistance. This prohibition against assisting any vendor includes engaging in cooperative advertising – participating in or paying for any advertising in cooperation with a vendor. The division hereby adopts the “Approved Advertising and Promotional Gifts Chart,” herein incorporated by reference and effective 6/5/97. This chart, produced by the division, provides for the description, special conditions, and restrictions on items which shall not be considered unlawful gifts, loans of money or property, or rebates for purposes of Section 561.42, F.S. This chart is available from the Division of Alcoholic Beverages and Tobacco, 1940 North Monroe Street, Tallahassee, FL 32399 1020.

(2) As used in Rules 61A-1.010 through 61A-1.0108, F.A.C., “industry member” means manufacturer; distributor; importer; primary American source of supply; brand owner or registrant; and any broker, sales agent, or sales person of any of the aforementioned licensees. Any other gifts, loans of money or property, or rebates not included in the “Approved Advertising and Promotional Gifts Chart”, or specifically authorized by Florida Statutes, shall not be provided to a vendor.

(3) For purposes of Rules 61A-1.010 through 61A-1.0108, F.A.C., a licensee is categorized based on its license, type of beverages it is dealing in, conduct, and the form of assistance being provided. For example, a wine distributor who is selling a malt beverage product must comply with the malt beverage restrictions in Rules 61A-1.010 through 61A-1.0108, F.A.C., and Section 561.42, F.S. Manufacturers and distributors shall keep and maintain records for a 3-year period on their licensed premises, or other division approved location, of all product displays, equipment and supplies, samples, consumer coupon promotions, participation in retailer association activities, and

~~the acquisition or production cost and selling cost of merchandise items given, sold, or loaned to vendors. These records shall show:~~

- ~~(a) The name and address of the vendor;~~
- ~~(b) The vendor's license number;~~
- ~~(c) The date furnished;~~
- ~~(d) A description of the item;~~
- ~~(e) The manufacturer's or distributor's cost of the item (determined by the original purchaser's invoice price). This information is not required if no value restrictions exist; and~~
- ~~(f) The charges to the retailer for the item, if applicable.~~

~~(4) Pursuant to Florida Statutes Section 561.42(8), vendors shall keep and maintain any record for a 3 year period on their licensed premises, or other division approved location, of any credits or other forms of assistance provided to the vendor under subsection (3) of this rule.~~

Rulemaking Authority 561.11, 561.42 FS. Law Implemented 561.08, 561.42 FS. History—Repromulgated 12-19-74, Amended 3-1-76, Formerly 7A-1.10, Formerly, 7A-1.010, Amended 6-5-97, Formerly 61A-1.010, Amended \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Patricia Nelson, Assistant General Counsel, Department of Business and Professional Regulation, 1940 North Monroe Street, Tallahassee, Florida 32399, (850)488-0062

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Charlie Liem, Interim Secretary, Department of Business and Professional Regulation

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 31, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: July 31, 2009

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**Division of Alcoholic Beverages and Tobacco**

RULE NOS.:                   RULE TITLES:  
61A-1.01027               Merchandise Exception  
61A-1.01028               Recordkeeping

PURPOSE AND EFFECT: The purpose and effect of the proposed rule amendment is to reformat and clarify the rules addressing certain exceptions to the statutory ban on assistance to vendors of alcoholic beverages from any manufacturer, distributor, importer, primary American source of supply, brand owner or brand registrant, or any broker, sales agent, or sales person thereof.

SUMMARY: The subject area to be addressed in this rule is the implementation of the statutory ban, found in Section 561.42, Florida Statutes, on assistance to vendors from manufacturers and distributors of alcoholic beverages.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: The agency has determined that this rule will have an impact on small business. A SERC has been

prepared by the agency. The only regulatory requirement that imposes costs upon small business is the recordkeeping requirement, which may affect small vendors. The effect is minimal and is necessary to implement the statutory regulation.

OTHER RULES INCORPORATING THIS RULE: None.

EFFECT ON THOSE OTHER RULES: None.

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

RULEMAKING AUTHORITY: 561.11, 561.42 FS.

LAW IMPLEMENTED: 561.08, 561.42 FS.

A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: Monday, April 19, 2010, 9:30 a.m. – 5:00 p.m. or until business concludes

PLACE: Department of Business and Professional Regulation, Northwood Center, Board Room, 1940 North Monroe Street, Tallahassee, Florida 32399

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 5 days before the workshop/meeting by contacting: Patricia Nelson, Assistant General Counsel, Department of Business and Professional Regulation, 1940 North Monroe Street, Tallahassee, Florida 32399, (850)488-0062. 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 RULES IS: Patricia Nelson, Assistant General Counsel, Department of Business and Professional Regulation, 1940 North Monroe Street, Tallahassee, Florida 32399, (850)488-0062

THE FULL TEXT OF THE PROPOSED RULES IS:

61A-1.01027 Merchandise Exception.

If an industry member is a bona fide producer, wholesaler, or retailer of other merchandise, such as groceries or pharmaceuticals, that industry member may sell that merchandise to vendors under the following conditions:

(1) The merchandise is sold at fair market value, either wholesale or retail;

(2) The merchandise is not sold in combination with alcoholic beverages except as provided in Rule 61A-1.0108, F.A.C.;

(3) The industry member's cost for acquiring the merchandise appears in that industry member's invoices or other records;

(4) The sale of merchandise is itemized separately from the sale of alcoholic beverages; and

(5) No equipment or vehicles may be sold as merchandise.

Rulemaking Authority 561.11, 561.42 FS. Law Implemented 561.08, 561.42 FS. History--New \_\_\_\_\_.

61A-1.01028 Recordkeeping.

(1) Industry members must keep and maintain records for a three-year period on their licensed premises, or other division-approved location, of all product displays, equipment and supplies, participation in retailer association activities, the acquisition or production cost and selling cost of specialties or any items given, sold, or loaned to vendors, or any other form of assistance limited as to quantity, frequency, or value by Rules 61A-1.010 through 61A-1.0108, F.A.C., or Section 561.42, F.S. The records may be in any format so long as they are available and legible to division personnel when the records are requested for review. A copy of any record produced in compliance with this rule shall be given to the vendor. The copy shall be in a format accessible and readable by the vendor, i.e. not provided in an electronic format that would require proprietary software unavailable to the vendor. These records must show:

- (a) The name and address of the vendor, vendor's employee or agent receiving the assistance;
- (b) The vendor's license number;
- (c) The date furnished, given, rented, loaned, or sold;
- (d) The description and quantity of assistance furnished, given, rented, loaned, or sold;
- (e) The cost of the industry member's assistance determined by the original purchaser's invoice price. This information is not required if no value restrictions exist;
- (f) The charges to the vendor for the assistance, if any; and
- (g) The name, license number, and address of the industry member providing the credit, cash, or other form of assistance.

(2) Pursuant to Section 561.42(8), F.S., vendors shall keep and maintain any record provided to the vendor under subsection (1) of this rule for a three-year period on their licensed premises, or other division approved location, of any credits, or any other form of assistance limited as to quantity, frequency, or value by Rules 61A-1.010 through 61A-1.0108, F.A.C., or Section 561.42, F.S.

These records must show:

- (a) The name and address of the industry member providing the credit, cash, or other form of assistance.
- (b) A description of the form of assistance received and quantity received, if applicable.

Rulemaking authority 561.11, 561.42 FS. Law Implemented 561.08, 561.42 FS. History--New \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Patricia Nelson, Assistant General Counsel, Department of Business and Professional Regulation, 1940 North Monroe Street, Tallahassee, Florida 32399, (850)488-0062

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Charlie Liem, Interim Secretary, Department of Business and Professional Regulation  
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 31, 2010  
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: July 31, 2009

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**Division of Pari-Mutuel Wagering**

RULE NO.: 61D-6.009  
RULE TITLE: Veterinarians

PURPOSE AND EFFECT: The purpose and effect of the proposed rule will be to implement requirements of Florida Statutes pertaining to the procedures for euthanizing greyhounds.

SUMMARY: The proposed rule amendment establishes procedures for use of needles and record keeping in association with euthanizing greyhounds.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Costs was prepared.

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

OTHER RULES INCORPORATING THIS RULE: None.

EFFECT ON THOSE OTHER RULES: None.

RULEMAKING AUTHORITY: 550.0251(3), 550.2415(6)(b), (12) FS.

LAW IMPLEMENTED: 550.0251, 550.2415(6)(b) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: May 6, 2010, 1:00 p.m. – 3:00 p.m.

PLACE: Florida Department of Business and Professional Regulation, Northwood Centre, Board Room, 1940 N. Monroe Street, Tallahassee, Florida 32399

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 5 days before the workshop/meeting by contacting: Mary Polombo at (850)413-0750. 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 IS: Mary Polombo, Clerk, Division of Pari-Mutuel Wagering, 1940 North Monroe Street, Tallahassee, Florida 32399-1035

THE FULL TEXT OF THE PROPOSED RULE IS:

61D-6.009 Veterinarians.

(1) through (10) No change.

(11) Any veterinarian who euthanizes a greyhound shall:

(a) Use only one-time disposable syringes in compliance with paragraph (3)(a) of this rule; and

(b) Maintain all records required by paragraph (4)(a) of this rule.

Rulemaking Specific Authority 120.80(4)(a), 550.155(1), 550.0251(3), (11), 550.2415(6)(b), (12) ~~(13)~~ FS. Law Implemented ~~120.80(4)(a)~~, 550.0251, ~~550.155~~, 550.2415(6)(b) FS. History–New 10-20-96, Amended 12-15-97, 4-12-06, \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Milton Champion, Director, Division of Pari-Mutuel Wagering

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Charlie Liem, Secretary, Department of

Business and Professional Regulation

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: March 30, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAW: February 19, 2010

**DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION**

**Construction Industry Licensing Board**

RULE NO.: RULE TITLE:

61G4-15.034 Certification of Cell Tower Specialty Contractors

PURPOSE AND EFFECT: The Board proposes to promulgate and adopt the new rule to clarify procedures for certification of cell tower specialty contractors.

SUMMARY: Promulgation and adoption of the new rule will clarify procedures for certification of cell tower specialty contractors.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared. The Board determined that small businesses would not be affected by this rule.

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

RULEMAKING AUTHORITY: 455.213, 487.113(6), 489.108 FS.

LAW IMPLEMENTED: 489.105(3)(a), 489.113(6) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: G. W. Harrell, Executive Director, Construction Industry Licensing Board, P. O. Box 5257, Tallahassee, Florida 32399-3257

THE FULL TEXT OF THE PROPOSED RULE IS:

61G4-15.034 Certification of Cell Tower Specialty Contractors.

(1) Scope of Rule. The purpose of this rule is to provide for certification of cell tower specialty contractors.

(2) Definition. A “cell tower specialty contractor” is qualified and certified by the board to perform any work involving the construction, repair and alteration of communication or cell towers, including construction of accessory use structures not exceeding three stories in height which house communications equipment.

(3) An applicant for a cell tower specialty contractor certification shall pass the general contractor examination and shall demonstrate experience in the construction, repair and alteration of communication or cell towers and accessory use structures.

(4) The additional certification procedures and fees for certified cell tower specialty contractors shall be the same as those provided for the certification of other contractors as defined and set forth in Sections 489.109, 489.111, 489.113, 489.114, 489.115, and 489.116, F.S.

(5) Nothing in this rule shall be deemed to restrict or limit in any manner the scope of work authorized by law of other contractor classifications.

(6) Certified Cell Tower Contractors must maintain applicable worker’s compensation and general liability insurance as required by state and federal laws.

Rulemaking Authority 455.213, 489.108, 489.113(6) FS. Law Implemented 489.105(3)(q), 489.113(6) FS. History–New \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Construction Industry Licensing Board

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Construction Industry Licensing Board

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: February 11, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAW: March 12, 2010

**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**

<b>RULE NOS.:</b>	<b>RULE TITLES:</b>
62-306.100	Scope and Intent
62-306.200	Definitions
62-306.300	General Requirements
62-306.400	Eligibility for Generation of Credits
62-306.500	Credit Generation and Validation
62-306.600	Use of Credits and Credit Adjustments
62-306.700	Water Quality Credit Trade Tracking
62-306.800	Compliance with Trade Provisions
62-306.900	Forms

**PURPOSE AND EFFECT:** This rule establishes a pilot water quality credit trading program in the Lower St. Johns River Basin, as directed by Section 403.067, F.S. The rule addresses the process to determine how credits are generated, quantified, and validated; limitations on the use of credits, including eligible pollutants, minimum water quality requirements, and any adjustments for uncertainty or location; the timing, duration, and transfer of credits; the information needed to track credits, trades, and prices paid; and the mechanisms for determining compliance with trade provisions.

**SUMMARY:** The pilot Water Quality Credit Trading rule provides entities the option of meeting their required pollutant load reductions under the Lower St. Johns River Basin Management Action Plan (BMAP) in a more effective, cost efficient manner by purchasing credits from other sources that have reduced their load by more than is required under the BMAP. Under the pilot program, at least one of the trading parties must have an individual wastewater or stormwater permit, and credits are only generated when a source's load is reduced below the baseline allocation established for the entity. For trades where the seller and buyer discharge to different WBIDs, the amount of credits proposed to be traded is adjusted by the applicable Location Factors to provide reasonable assurance that the proposed trade does not result in localized adverse impacts to the river. Sellers of water quality credits are responsible for achieving the load reductions on which the credits are based and for complying with the terms of their permit, if applicable, and any trading agreements into which they may have entered. Buyers of water quality credits are responsible for complying with all terms of their permit. In the event that credits purchased are determined to be invalid, the invalidation of credits shall be addressed pursuant to paragraph 403.067(8)(g), F.S. This rulemaking has been given OGC case number 08-2058.

**SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS:** No Statement of Estimated Regulatory Cost was prepared.

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

**RULEMAKING AUTHORITY:** 403.061, 403.067 FS.  
**LAW IMPLEMENTED:** 403.062, 403.067 FS.  
**IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):**  
**DATE AND TIME:** Thursday, April 29, 2010, 9:00 a.m.  
**PLACE:** Room 609, Bob Martinez Center, 2600 Blairstone Road, 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: the Bureau of Personnel Services, (850)245-2511. 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 IS:** Eric Shaw, Florida Department of Environmental Protection, 2600 Blair Stone Road, MS 6511, Tallahassee, Florida 32399-2400, (850)245-8429, eric.shaw@dep.state.fl.us

**THE FULL TEXT OF THE PROPOSED RULES IS:**

62-306.100 Scope and Intent.

(1) This chapter establishes the requirements for a pilot program for water quality credit trading among the pollutant sources to the Lower St. Johns River (LSJR) Basin pursuant to Section 403.067, F.S.

(2) The generation, registration, and trading of water quality credits provided for in this chapter are intended to provide flexibility among pollutant sources to meet the requirements of the LSJR Basin Management Action Plan (BMAP), as adopted by Secretarial Order on October 14, 2008. Copies of the LSJR BMAP may be obtained from the Department's internet site at <http://www.dep.state.fl.us/water/watersheds>, or by writing to the Florida Department of Environmental Protection, Bureau of Assessment and Restoration Support, 2600 Blair Stone Road, MS 3560, Tallahassee, FL 32399-2400.

(3) The LSJR BMAP provides for the implementation of Total Maximum Daily Loads (TMDL) for Total Nitrogen and Total Phosphorus adopted by the Department in subsections 62-304.415(1) and (2), Florida Administrative Code (F.A.C.). The following parts of the LSJR BMAP, which are hereby incorporated by reference, will be used to implement the trading program in the LSJR Basin:

(a) Figure 1, which identifies and delineates the watershed boundaries of the LSJR in which trading may occur;

(b) Point and nonpoint source baseline allocations (Tables 9-14) or management practices for sources that may generate, use, or trade credits in the plan area; and

(c) Tables 22 and 23, which provide Location Factors.

(4) This chapter does not address aggregation of wasteload allocations by an entity with multiple wastewater facilities. Aggregate load allocations will be implemented via an aggregate permit that limits the total allocated nutrient TMDL load for the entity.

Rulemaking Authority 403.067 FS. Law Implemented 403.067 FS. History--New \_\_\_\_\_.

62-306.200 Definitions.

(1) "Act" means the Florida Watershed Restoration Act, as codified under Section 403.067, F.S.

(2) "Baseline" means the pollutant-specific point source discharge or nonpoint source load allowable under the TMDL or BMAP.

(3) "Best management practices (BMPs)" means a practice or combination of practices adopted by rule by the Department of Agriculture and Consumer Services, the Department of Environmental Protection, or the applicable Water Management District as the most effective and practicable means for improving water quality, taking into account economic and technological considerations.

(4) "Clean Water Act" means the Federal Water Pollution Control Act, commonly referred to as the Clean Water Act, 33 U.S.C. §1251 et seq.

(5) "Credit" means the pollutant-specific point source load reduction or nonpoint source load reduction that is generated and may be used or traded as water quality credits (WQCs). A credit may only be generated when pollutants loads are reduced below the baseline load allowable under the TMDL or BMAP. Credits shall be in either the units of pounds per year or kilograms per year.

(6) "Department" means the Florida Department of Environmental Protection.

(7) "Estimated credits" means load reductions from nonpoint sources that are used for credit trading but which cannot be reasonably measured through direct monitoring.

(8) "Location Factors" (LFs) means the WBID-specific numbers, as listed in the LSJR BMAP Tables 22 and 23, representing the relative impact a given unit of nitrogen or phosphorus discharged at a WBID has on water quality in the worst case WBID compared to the same amount of nitrogen or phosphorus discharged directly to the worst case WBID. LFs are used in trades to provide reasonable assurance that the seller's credits are functionally equivalent in protecting the water quality of the water body or water segment.

(9) "Lower St. Johns River (LSJR)" means the main stem of the St. Johns River that flows between the mouth of the Ocklawaha River and the mouth of the St. Johns River.

(10) "Measured credits" means load reductions from point sources that are used for credit trading that can be directly monitored using effluent samples.

(11) "Nonpoint source" means those sources of pollutants that discharge to surface or ground water in response to rainfall events, and which are not defined as point sources and do not have a point source permit.

(12) "NPDES permit" means a surface water discharge permit issued by the Department under Section 403.0885, F.S., or by the U.S. Environmental Protection Agency pursuant to the National Pollutant Discharge Elimination System (NPDES) under Section 402 of the Clean Water Act.

(13) "Permit" means an authorization to discharge into surface waters issued by the Department pursuant to Chapter 403, F.S.

(14) "Person" means a person as defined by Section 403.031(5), F.S.

(15) "Point source" means a point source as defined by subsection 62-620.200(37), F.A.C.

(16) "TMDL" means the total maximum daily load for nutrients for the LSJR River adopted in subsections 62-304.415(1) and (2), F.A.C.

(17) "Trading Registry" means the water quality credit database created and maintained by the Department for the purpose of registering the generation and trading of water quality credits (WQCs).

(18) "Uncertainty Factor" (UF) means the ratio of the estimated number of pounds or kilograms of reduction by a nonpoint source to the number of pounds or kilograms of credit that will be authorized. The UF reflects the uncertainty associated with estimates of nonpoint source pollutant reductions.

(19) "Water Quality Credit Trading" means the exchange of credits between point and nonpoint sources in the LSJR Basin to achieve or maintain the TMDL.

(20) "WBID" means the unique waterbody identification number that was used to divide the Lower St. Johns River Basin into water assessment polygons, as shown in LSJR BMAP Figure 1.

(21) "Worst case WBIDs" means the WBIDs in the marine and freshwater portions of the river where adverse impacts due to nutrient loadings were greatest, and which controlled the allowable nutrient loading to the LSJR.

Rulemaking Authority 403.067 FS. Law Implemented 403.067 FS. History--New \_\_\_\_\_.

62-306.300 General Requirements.

(1) The generation and trading of water quality credits must be consistent with federal law and regulation.

(2) To be eligible to generate and trade credits between point and nonpoint sources, the following must be met:

(a) Credits generated by a point source must be confirmed by effluent monitoring for the pollutant subject to the trade. This monitoring must be undertaken throughout the effective period of the trade.



(b) Credits generated by a nonpoint source can either be measured where treatment methods allow influent and effluent water quality to be measured, or can be estimated for the type of operation. However, if credits are estimated, the applicant must provide reasonable assurance that the estimate is scientifically defensible, and any applicable uncertainty factor shall be applied.

(c) At least one of the trading parties must have an individual wastewater or stormwater permit. The activities necessary to generate credits must be authorized under the appropriate point source stormwater or wastewater NPDES permit. The permit application shall describe the activities necessary to provide the Department with reasonable assurance that the load reductions required to generate the credits will be implemented and monitored.

(d) Wastewater or stormwater facilities that purchase or sell credits must revise their existing NPDES permit or acquire a new NPDES permit if necessary, to authorize the use or sale of such credits. The NPDES permit shall reflect the amount by which the permitted load has been adjusted by the purchase or sale of credits.

(e) Credits are only generated when a source's load is reduced below the baseline established for the entity, which is the wasteload allocation for point sources. For a trade involving credits generated by a nonpoint source, the loading from the nonpoint source must be less than that expected following implementation of applicable BMPs and any additional reductions required for the nonpoint source category under the BMAP.

(f) Credits must be used in the same calendar year in which they are generated.

(3) No facility or activity may generate or use water quality credits until such time as all required permits have been obtained. Facilities that meet their TMDL obligations via trading must provide reasonable assurance that their discharge, including any trades, will not cause or contribute to violations of water quality standards. Credits generated under this part shall not be used to offset violations of a discharge permit or to comply with any applicable technology-based effluent limits (TBELs).

(4) Water quality credit trades cannot result in an increased nutrient load above the LSJR TMDLs.

(5) Nothing in this rule is intended to limit any actions by federal, state, or local agencies, affected persons, or citizens pursuant to other rules or regulations.

Rulemaking Authority 403.067 FS. Law Implemented 403.067 FS. History--New \_\_\_\_\_.

#### 62-306.400 Eligibility for Generation of Credits.

(1) For discharge or load reductions to be generated and registered as credits, a credit generator shall meet each of the following conditions:

(a) The pollutant load reduction shall continue to be generated after the effective date of this chapter.

(b) Reasonable assurance shall be provided that discharge or load reductions will result in credits.

(c) Applicable control devices or best management practices must be fully implemented and properly maintained throughout the period of the trade.

(2) Activities that are eligible to generate credits include:

(a) Installation or modification of water pollution control equipment.

(b) Operational changes or the modification of a process or process equipment that reduce the quantity of water discharged through reuse, recycling, water conservation, or other measures and thereby reduce the load of nutrients discharged.

(c) Implementation of structural nonpoint source management controls.

(d) Installation, operation and maintenance of drainage projects designed to control stormwater as part of a city or county drainage improvements.

(e) Other similar pollution controls or management practices approved by the Department.

(3) Activities that are not eligible to generate credits include:

(a) A reduction in nutrient loading that is required under a regulatory program. However, reductions beyond those required under a regulatory program shall be eligible to generate credits.

(b) A change in land use, including taking agricultural lands out of production and changes in crops grown, unless the change results in post development pollutant loading being equal to or less than loading under natural conditions for the property.

(c) Implementation of BMPs that are required under the LSJR BMAP.

Rulemaking Authority 403.067 FS. Law Implemented 403.067 FS. History--New \_\_\_\_\_.

#### 62-305.500 Credit Generation and Validation.

(1) Point Sources.

(a) The baseline for point sources, including both wastewater and stormwater dischargers, shall be the source's wasteload allocation under the LSJR BMAP, unless a lower water quality-based effluent limitation has been established for the discharge.

(b) Credits shall only be generated by point sources after the entity provides reasonable assurance that it can meet an effluent loading limit that is lower than its baseline allocation and the source's applicable permit limits are revised to reflect the reduced load.

(2) Nonpoint Sources.

(a) The baseline for nonpoint sources shall be the source's load allocation specified under the LSJR BMAP or, for nonpoint sources that are covered under categorical load allocations, shall be the load expected following implementation of applicable BMPs and the additional reductions required for agricultural sources.

(b) Credits shall only be generated by nonpoint sources if the source reaches an agreement with a permitted point source and the activity generating the credits is incorporated into the point source's permit.

Rulemaking Authority 403.067 FS. Law Implemented 403.067 FS. History--New \_\_\_\_\_.

#### 62-305.600 Use of Credits and Credit Adjustments.

##### (1) Wastewater Facilities.

(a) The use of credits must be authorized in the buyer's permit. At the time of permit application, the buyer must submit an affidavit, signed by the buyer and seller, disclosing the term of the trade, the number of credits traded, the date when the credits will be generated, the unit price, and the amount of any state funding used to generate the credits traded.

(b) The Fact Sheet or Statement of Basis for the buyer's permit shall note that the permit authorizes a trade and identify the source of the credits purchased.

(c) If the buyer subsequently decides to change the source of credits during the permit cycle, the buyer must submit a new affidavit pursuant to paragraph (1)(a) and apply for a permit revision. The Department will evaluate the permit revision and determine whether there is reasonable assurance that the seller has credits available.

##### (2) Municipal Separate Storm Sewer Systems (MS4s) and Nonpoint Sources.

(a) The buyer must submit an affidavit, signed by the buyer and seller, disclosing the term of the trade, the number of credits traded, the date when the credits will be generated, the unit price, and the amount of any state funding used to generate the credits traded. The Department will determine whether there is reasonable assurance that the seller has credits available. The Department shall notify the buyer within thirty days if the buyer has not provided reasonable assurance that the seller has credits available.

(b) If the buyer subsequently decides to change the source of credits, the buyer must submit a new affidavit pursuant to paragraph (2)(a) so that the Department can evaluate whether the buyer has provided reasonable assurance that the seller has credits available. The Department shall notify the NPS within thirty days if the NPS has not provided reasonable assurance that the seller has credits available.

(3) If the seller of credits is a nonpoint source, the buyer must provide information about the nonpoint source activity that will generate the credits, including the baseline loading for the type of operation, a description of the management

activities that will generate the reduction, and calculations, signed and sealed by a Professional Engineer, supporting the credit generation.

(a) If the credits to be traded are based on measured credits, the point source permittee must propose monitoring locations and submit monthly discharge monitoring reports to validate the generation of the credits.

(b) If the credits purchased are estimated, the permittee must:

1. Provide information describing the basis for the estimates, including references or models used, calculations showing the amount of credits generated, and any needed adjustment factors to address uncertainty pursuant to subsection (4);

2. Keep detailed records demonstrating they are in compliance with any applicable BMP requirements; and

3. Agree to be subject to inspections at the nonpoint source activity.

##### (4) Use of Location Factors.

(a) For trades where the seller and buyer discharge to different WBIDs, the amount of credits proposed to be traded shall be adjusted by the applicable Location Factors to provide reasonable assurance that the proposed trade does not result in localized adverse impacts to the water body or water segment.

(b) The number of credits needed for a proposed trade shall be calculated as follows: Number of Credits Needed = (Number of Pounds or Kilograms Needed) x (LF for Buyer's WBID/LF for Seller's WBID).

(c) This formula may not be used to reduce the number of credits needed below the number of pounds or kilograms needed.

##### (5) Use of Nonpoint Source Uncertainty Factors Ratios.

(a) For proposed trades involving estimated credits for nonpoint sources, the Department shall use default Uncertainty Factor ("UF") ratios of 2:1 for urban stormwater (if 2 pounds or kilograms of removal are estimated, 1 pound of credit will be created) and 3:1 for agricultural runoff. However, an applicant may propose a lower UF ratio if justified by site-specific considerations.

(b) Any site-specific UF must be based on best professional judgment taking into account the scientific support for the estimate, the level of confidence that the BMP will be properly designed, installed, maintained, and the potential for failure of the BMP.

Rulemaking Authority 403.067 FS. Law Implemented 403.067 FS. History--New \_\_\_\_\_.

#### 62-306.700 Water Quality Credit Trade Tracking.

(1) The Department shall track all credits generated or trades authorized in permits, and shall post information about trades and available credits on the Department's website at <http://www.dep.state.fl.us/water/watersheds>.

(2) Information tracked related to credit generators and sellers shall include:

(a) The generator or seller’s name, street address, location, receiving water (WBID), and the pollutant being traded;

(b) The generator or seller’s baseline, permit number for permit authorizing the credit generation, the new permit limit authorizing a reduced discharge level, and the amount of credits generated;

(c) A description of the actions that generated credits and whether the credits are measured or estimated;

(d) Effective date of the permit, the date when credits will start to be generated, and the duration of the credits;

(e) The amount of credits traded to date and any adjustments for location or uncertainty; and

(f) The unit price of the credits, including the amount of any public funding used to generate the credits.

(3) Information tracked related to buyers of credits shall include:

(a) The buyer’s name, location, permit number, receiving water (WBID), and pollutant being traded;

(b) The description of the source of the credits, including permit number of seller if applicable, the amount of credits purchased;

(c) The new permit limit authorizing an increased discharge level, effective date of the permit, and the date when credits will be available for use; and

(d) The unit price of the credits, including the amount of any public funding used to generate the credits.

Rulemaking Authority 403.067 FS. Law Implemented 403.067 FS. History–New \_\_\_\_\_.

62-306.800 Compliance with Trade Provisions.

(1) If the credits traded are measured credits, the permittee shall report to the Department the quantity of the Total Nitrogen or Total Phosphorus discharged on a monthly basis on Discharge Monitoring Report (DMR) form, incorporated in subsection 62-620.910(10), F.A.C., to demonstrate compliance with the effluent limitations, and monitoring and reporting requirements specified in their NPDES permit. DMR forms and instructions may be obtained from the Department’s internet website at <http://www.dep.state.fl.us/water/wastewater/forms.htm> or at the Department District Offices.

(2) If the credits traded are estimated credits, the permittee shall submit a quarterly report to the Department providing the following information:

(a) The name and location of the site;

(b) The pollutants controlled;

(c) The control devices installed or management practices implemented and date completed;

(d) The linear feet or acres for which controls or management practices have been completed; and

(e) A calculation of the quantity of each pollutant controlled using the same methods and procedures used to determine the load reductions and credits.

(3) Liability.

(a) Sellers of water quality credits are responsible for achieving the load reductions on which the credits are based and complying with the terms of their permit, if applicable, and any trading agreements into which they may have entered.

(b) Buyers of water quality credits are responsible for complying with all terms of their permit. In the event that credits purchased are determined to be invalid, the invalidation of credits shall be addressed pursuant to paragraph 403.067(8)(g), F.S.

Rulemaking Authority 403.067 FS. Law Implemented 403.067 FS. History–New \_\_\_\_\_.

62-306.900 Forms.

The affidavit used by the Department for Water Quality Credit Trading, “Water Quality Credit Trading Affidavit” [Effective Date], is adopted and incorporated by reference in this section. Copies of the form may be obtained from the Department’s internet site at <http://www.dep.state.fl.us/water/tmdl>, the Northeast District Office, or by writing to the Florida Department of Environmental Protection, Bureau of Assessment and Restoration Support, 2600 Blair Stone Road (MS3560), Tallahassee, FL 32399.

Rulemaking Authority 403.067 FS. Law Implemented 403.067 FS. History–New \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Daryll Joyner, Chief, Bureau of Standards and Special Projects

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Michael W. Sole, Secretary

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 22, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: August 29, 2008

**DEPARTMENT OF HEALTH**

**Board of Massage**

RULE NO.: 64B7-25.004                      RULE TITLE: Endorsements

PURPOSE AND EFFECT: To adopt and incorporate by reference a new application for licensure.

SUMMARY: The rule amendment adopts and incorporates a new application for licensure.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COST: No Statement of Estimated Regulatory Cost was prepared. The Board determined that small businesses would not be affected by this rule.

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

RULEMAKING AUTHORITY: 456.013(2), 480.035, 480.041(4)(c) FS.

LAW IMPLEMENTED: 456.013(2), 480.041(4) (c) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kaye Howerton, Executive Director, Board of Massage Therapy/MQA, 4052 Bald Cypress Way, Bin #C06, Tallahassee, Florida 32399-3256

THE FULL TEXT OF THE PROPOSED RULE IS:

64B7-25.004 Endorsements.

(1) The Department shall issue a license by endorsement to a person who:

(a) No change.

(b) Submits a completed application on form DH-MQA 1115, "Application For Licensure," (Rev. ~~10/09 7/08~~), adopted and incorporated by reference in Rule 64B7-25.001, F.A.C. ~~The form and the attached instructions are incorporated herein by reference and may be obtained from the Board Office at 4052 Bald Cypress Way, Bin C 06, Tallahassee, Florida 32399 or from the website located at [http://www.doh.state.fl.us/mqa/massage/ma\\_lie\\_req.html](http://www.doh.state.fl.us/mqa/massage/ma_lie_req.html); and~~

(c) through (h) No change.

(2) No change.

Rulemaking Authority 456.013(2), 480.035(7), 480.041(4)(c) FS. Law Implemented 456.013(2), 480.041(4)(c) FS. History—New 11-27-79, Amended 7-9-80, 8-29-83, 10-9-85, Formerly 21L-25.04, Amended 6-12-88, 8-15-89, 2-11-93, Formerly 21L-25.004, Amended 9-15-94, 1-9-95, 8-18-96, 1-29-97, Formerly 61G11-25.004, Amended 6-22-99, 12-6-06, 3-31-08, 6-15-09,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Board of Massage Therapy

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Board of Massage Therapy

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: January 21, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: October 16, 2009

**DEPARTMENT OF HEALTH**

**Division of Family Health Services**

RULE NO.: RULE TITLE:

64F-12.001 General Regulations; Definitions

PURPOSE AND EFFECT: The Department proposes to amend the rule section to update revise and modify the definitions for terms used in Chapter 499, Florida Statutes and

Chapter 64F-12, Florida Administrative Code. The proposed changes will also include updating statute and rule citations in this section. Some of the revisions will be in response to possible objections from the Joint Administrative Procedure Committee.

SUMMARY: The rule promulgation will delete the definition for the terms: "Affiliated group"; "Propagation of a drug"; "Specified drug"; Wholesale distribution"; and "Written agreement". The rule promulgation will add definitions for the terms: "Broker"; "Limited quantities" and "Principal address." The rule promulgation, in response to possible objections from The Joint Administrative Procedure Committee (JAPC), clarifies the definition of the state "good manufacturing practices" term for drugs and devices. The rule promulgation also materially revises the following terms in this section: "Directly from the manufacturer"; "Established safe and effective indications"; "Intracompany transfer"; "Legend Device or Restricted Device"; "Readily available" and "readily retrievable"; "Sale"; "Separate and distinct cosmetic product"; "Separate and distinct device product"; "Separate and distinct drug product"; "Specific unit of a prescription drug"; and "Verifiable account".

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

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

RULEMAKING AUTHORITY: 499.003(31), 499.024, 499.025(5), 499.01(6), 499.0121(6), 499.0122(2), 499.012(5), (12), 499.013(3), 499.01(2)(g), 499.014(5), 499.03(4), 499.05, 499.701 FS.

LAW IMPLEMENTED: 499.002, 499.003, 499.004, 499.005, 499.0051, 499.0054, 499.0057, 499.006, 499.007, 499.008, 499.009, 499.01, 499.012, 499.0121, 499.0122, 499.013, 499.014, 499.015, 499.023, 499.024, 499.025, 499.028, 499.03, 499.04, 499.033, 499.035, 499.039, 499.041, 499.05, 499.051, 499.052, 499.055, 499.06, 499.066, 499.067, 499.069, 499.61, 499.62, 499.63, 499.64, 499.65, 499.66, 499.67, 499.701, 499.71, 499.75 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAW.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Rebecca Poston, R.Ph., Executive Director, Board of Pharmacy-Drugs Devices and Cosmetics, 4052 Bald Cypress Way, Mail Bin #C-04, Tallahassee, Florida 32399

THE FULL TEXT OF THE PROPOSED RULE IS:

64F-12.001 General Regulations; Definitions.

(1) A word or phrase defined in 21 U.S.C. ss. 301 et seq. or federal regulations promulgated thereunder in Title 21 Code of Federal Regulations (C.F.R.), (as of 10/1/03) which are incorporated by reference herein, shall have the same meaning as in those provisions unless specifically defined otherwise in Chapter 499, F.S., or Rule Chapter 64F-12, F.A.C.

(2) In addition to definitions contained in Sections 499.003, 499.012(1), 499.0121(6), ~~499.0122(1)~~, 499.028(1), 499.029(3), and 499.61, F.S., the following definitions apply, to Chapter 499, F.S., and to Rule Chapter 64F-12, F.A.C.:

(a) "Administer" – means the obtaining and giving of a single dose of drugs by a legally authorized person to a patient for his consumption.

~~(b) "Affiliated group" – means the definition set forth in Section 1504 of the Internal Revenue Code, (as of April 24, 2003) which is incorporated by reference herein, which is composed of chain drug entities, including at least 50 retail pharmacies, warehouses, or repackagers, which are members of the same affiliated group, if the affiliated group:~~

~~1. Discloses to the department the names of all its members; and~~

~~2. Agrees in writing to provide records on prescription drug purchases by members of the affiliated group not later than 48 hours after the department requests such records, regardless of the location where the records are stored.~~

~~For an affiliated group to qualify under Section 499.0121(6)(f)1., F.S., such affiliated group must also meet all the conditions specified by Section 499.0121(6)(f), F.S.~~

(b)(e) "Authorized absence" – means, for purposes of Section 499.012(16)(4)(d), F.S., the management or owner of a permitted wholesale establishment has approved in writing in a document that is available for inspection under Section 499.051, F.S., at the time of the inspection, the absence of the designated representative for a period not to exceed 60 calendar days for situations such as: the birth of the employee's child and to care for the newborn child; the placement of a child with the employee for adoption or foster care; the employee is needed to care for a family member (child, spouse or parent) with a serious health condition; or the employee's own serious health condition makes the employee unable to perform the functions of the designated representative.

(c)(d) "Authorized recipient" – means a person permitted by or otherwise authorized by Chapter 499, F.S., to purchase, receive or possess prescription drugs; a pharmacy licensed by Chapter 465, F.S., except a Class I Institutional Pharmacy since it is only authorized to possess dispensed prescription drugs and medical oxygen for administration to its patients; a practitioner licensed by Florida law to purchase and receive prescription drugs; or a person who is authorized by the law where the delivery occurs to purchase, receive or possess prescription drugs. A licensed ship captain or first officer for a vessel engaged in international trade or in trade between ports

of the United States and any merchant vessel belonging to the U.S. Government is an authorized recipient for prescription drugs intended solely for emergency medical purposes, provided the prescription drugs are delivered by the wholesaler directly to the ship.

~~(d)(e) "Broker" – means: a person who does not take physical possession of a prescription drug who participates in the wholesale distribution of the prescription drug by buying, purchasing or taking ownership of the drug and who offers to sell, sells or transfers ownership of the drug to any person who is not the consumer or patient. means a person participating in the wholesale distribution of a prescription drug that buys and sells the drug but does not take physical possession such that the drug is "sold to" the broker and "shipped to" a third party.~~

(e)(f) "Change in Ownership" – means a majority (more than 50%) of the ownership or controlling interest changes. A change in ownership occurs when there has been any change in a partnership amounting to more than 50% of the ownership or controlling interest. For a publicly traded corporation, the changing of officers or directors is not a change in ownership nor is the change in ownership of a parent company provided that such change does not result in more than a 50% change in the ownership or controlling interest of any permitted establishment.

(f)(g) "Chief Executive Officer" – means the owner or the highest ranking official of a corporation, company, or business.

(g)(h) "Directly from the manufacturer" – means:

1. For the purposes of the pedigree document as defined at by Section 499.01212(2)(a) ~~499.003(31)(b)~~, F.S., the manufacturer of the specific unit of the prescription drug invoiced and sent that specific unit of the prescription drug directly to the purchasing wholesale distributor or its wholly owned subsidiary; ~~or~~

~~2. For the purposes of Section 499.0121(6)(d)5., F.S., the manufacturer of the prescription drug ships the specific unit of the prescription drug directly to the person authorized by Section 499.0121(6)(d)5., F.S., to receive the specific unit of the prescription drug.~~

(h)(i) "Electronic signature" – means a method of signing an electronic message that identifies a particular person as the source of the message and indicates the person's approval of the information contained in the message.

(i)(j) "~~Established Safe and effective indications~~" – means ~~any~~ indications that ~~are~~ ~~has been~~ approved as safe and effective by the FDA, which ~~are~~ ~~is~~ generally recognized as safe and effective under conditions established by the FDA, or which ~~are~~ ~~is~~ otherwise in compliance with FDA's regulations.

(j)(k) "FDA" – means the United States Food and Drug Administration.

(k)(l) "Intracompany transfer" – means, any transaction or transfer between any parent, division or subsidiary wholly owned by a corporate entity, pursuant to Section

499.003(31)(b), F.S., a distribution of a specific unit of a prescription drug between two establishments wholly owned and operated by the same business entity.

~~(l)(m)~~ “Legend Device, Prescription Device or Restricted Device” – means any device which can be dispensed only by the prescription or order of a licensed practitioner and which device on its label bears either the words: “Caution: Federal Law restricts this device to sale by or on the order of a \_\_\_\_\_,” the blank to be filled with the word “physician,” “dentist,” “veterinarian,” or with the descriptive designation of any practitioner licensed by law to use or prescribe the device; “Caution: Federal Law prohibits dispensing without prescription; “Rx Only;” or “Caution: Florida Law prohibits dispensing without prescription.”

(m) “Limited quantities”, for purposes of the licensure exemption described at Section 499.01(2)(c)3., F.S., for research and development being performed for a specific prescription drug a limited quantity is the amount of an active pharmaceutical ingredient required to perform the research and development for a period no longer than 30 days. No more than two transactions for receipt of an active pharmaceutical ingredient for a specific prescription drug may occur within a 30 day period.

~~(n) “Pedigree” – means a document that satisfies the requirements of Section 499.012(2)(a) or (b), 499.003(31)(a) or (b), F.S., as applicable, and the applicable rule requirements of subsection 64F-12.012(3), F.A.C., and any forms adopted therein.~~

(o) “Point of origin” – means the location from which the manufacturer transfers title, and the location from which the manufacturer transfers possession, if different, of the specific unit of the prescription drug being transferred or sold.

(p) “Practitioner” means a person who is duly licensed and authorized by laws of the state to administer, prescribe, or dispense, as appropriate, a drug or device for medical purposes.

(q) “Principal Address” means for all establishments permitted by or required by law to be permitted by the Department, the full physical address of the establishment. For purposes of invoicing a purchaser of drugs, devices or cosmetics, a post office box number can be used as an additional address, in addition to the full physical address on the invoice.

~~(r)(q)~~ “Product” – anything produced or made either naturally or artificially.

~~(r) “Propagation” of a drug — means, as used under the definition of “manufacture” at Section 499.003(27), F.S., for purposes of permitting under Section 499.013, F.S., the holder or holders of a New Drug Application (NDA), an Abbreviated New Drug Application (ANDA), a Biologics License Application (BLA) or a New Animal Drug Application (NADA), provided that such application has become effective or is otherwise approved consistent with Section 499.023, F.S.; a private label distributor for whom the private label~~

~~distributor’s prescription drugs are originally manufactured and labeled for the distributor and have not been repackaged; or the distribution point for the manufacturer, contract manufacturer or private label distributor whether the establishment is a member of the manufacturer’s affiliated group or is a contract distribution site.~~

(s) “Provides prescription services to the public” – means, for the purposes of the retail pharmacy prescription drug wholesale distributor ~~wholesaler~~ permit, holding the pharmacy out to the public through prominently displayed pharmacy signs on the exterior of the building and having adequate inventory on hand to fill a variety of prescriptions for a variety of medical conditions that would be required by the public generally.

(t) “Readily available” ~~or and~~ “readily retrievable” means that records, either hard copy or computerized, are organized in such a manner that they can be quickly and easily retrieved during an inspection; individual records can be produced within minutes of the request (unless the permitted address is not within the state in which case a 48 hour timeframe is available for producing records). Required records that are kept by automatic data processing systems or other electronic or mechanized recordkeeping systems are kept in such a manner so that they can be separated out from all other records in a reasonable time.

(u) “Repackaging or otherwise changing the container, wrapper, or labeling to further the distribution” means:

1. Altering a packaging component that is or may be in direct contact with the drug, device, or cosmetic. For example, repackaging from bottles of 1000 to bottles of 100.

2. Altering a manufacturer’s package for sale under a label different from the manufacturer. For example, a kit that contains an injectable vaccine from manufacturer A; a syringe from manufacturer B; alcohol from manufacturer C; and sterile gauze from manufacturer D packaged together and marketed as an immunization kit under a label of manufacturer Z.

3. Altering a package of multiple-units, which the manufacturer intended to be distributed as one unit, for sale or transfer to a person engaged in the further distribution of the product. This does not include:

a. Selling or transferring an individual unit which is a fully labeled self-contained package that is shipped by the manufacturer in multiple units, or

b. Selling or transferring a fully labeled individual unit, by adding the package insert, by a person authorized to distribute prescription drugs to an institutional pharmacy permit, health care practitioner or emergency medical service provider for the purpose of administration and not for dispensing or further distribution.

(v) “Rx” – means prescription.

(w) “Sale” – includes any transfer of title or ownership whether by barter, exchange, or gift.

(x) “Separate and distinct cosmetic ~~product~~” – means as used in Section 499.015(1), F.S., a cosmetic product for that establishment which is, or will be sold, distributed, or given away. The adding of color, flavor, or scents does not make a separate and distinct cosmetic product for each variation.

(y) “Separate and distinct device ~~product~~” – means as used in Section 499.015(1), F.S., a device product in its finished form for that manufacturer which is, or will be sold, distributed, or given away. The function or use of the device determines whether a device is separate and distinct.

(z) “Separate and distinct drug ~~product~~” – means as used in Section 499.015(1), F.S., a drug product in the finished form and strength for that manufacturer which is, or will be sold, distributed or given away.

(aa) “Specific unit of ~~the~~ a prescription drug” – means the individual saleable unit of a specific prescription drug being transferred or sold, which is capable of being serialized to contain its own serial number, which drug is identified by name, strength, dosage form, container size, and lot number.

(bb) “Specified drug” – means all dosage forms, strengths and container sizes of the following prescription drugs:

1. Bextra (valdecoxib);
2. Celebrex (celecoxib);
3. Combivir (lamivudine/zidovudine);
4. Crixivan (indinavir sulfate);
5. Diflucan (fluconazole);
6. EpiVir (lamivudine);
7. Epogen (epoetin alfa);
8. Gamimune (globulin, immune);
9. Gammagard (globulin, immune);
10. Immune globulin;
11. Lamisil (terbinafine);
12. Lipitor (atorvastatin calcium);
13. Lupron (leuprolide acetate);
14. Neupogen (filgrastim);
15. Nutropin AQ (somatotropin, e coli derived);
16. Panglobulin (globulin, immune);
17. Procrit (epoetin alfa);
18. Retrovir (zidovudine);
19. Risperdal (risperidone);
20. Rocephin (ceftriaxone sodium);
21. Serostim (somatotropin, mammalian derived);
22. Sustiva (efavirenz);
23. Trizivir (abacavir sulfate/lamivudine/zidovudine);
24. Venoglobulin (globulin, immune);
25. Viagra (sildenafil citrate);
26. Videx (didanosine);
27. Viracept (nelfinavir mesylate);
28. Viramune (nevirapine);
29. Zerit (stavudine);
30. Ziagen (abacavir sulfate);

31. Zocor (simvastatin);
32. Zofran (ondansetron);
33. Zoladex (goserelin acetate); and
34. Zyprexa (olanzapine).

(bb)(ee) “State “Current Good Manufacturing Practices” or State “Good Manufacturing Practices” means current good manufacturing practices and quality system regulations as prescribed as of 4/1/09 ~~4/1/04~~ in Title 21 Code of Federal Regulations; :

1. For drugs, the following, parts and sections;

21 CFR part 210 including the following sections: Section 210.1, Section 210.2, Section 210.3, 21 CFR part 211, including the following sections: Subpart A; Section 211.1, Section 211.3, Subpart B; Section 211.22, Section 211.25, Section 211.28, Section 211.34, Subpart C; Section 211.42, Section 211.44, Section 211.46, Section 211.48, Section 211.50, Section 211.52, Section 211.56, Section 211.58, Subpart D; Section 211.63, Section 211.65., Section 211.67, Section 211.68, Section 211.72, Subpart E;

Section 211.80, Section 211.82, Section 211.84, Section 211.86, Section 211.87, Section 211.89, Section 211.94, Subpart F; Section 211.100, Section 211.101, Section 211.103, Section 211.105, Section 211.110, Section 211.111, Section 211.113, Section 211.115, Subpart G; Section 211.122, Section 211.125, Section 211.130, Section 211.132, Section 211.134, Section 211.137, Subpart H; Section 211.142, Section 211.150, Subpart I; Section 211.160, Section 211.165, Section 211.166, Section 211.167, Section 211.170, Section 211.173, Section 211.176, Subpart J; Section 211.180, Section 211.182, Section 211.184, Section 211.186, Section 211.188, Section 211.192, Section 211.194, Section 211.198, Subpart K; Section 211.204, Section 211.208.

21 CFR part 600, concerning biological products that are drugs, including the following sections: Subpart A; Section 600.2, Section 600.3, Subpart B; Section 600.10, Section 600.11, Section 600.12, Section 600.13, Section 600.14, Section 600.15, Subpart D; Section 600.80, Section 600.81, 21 CFR part 606, concerning biological or blood products that are drugs, including the following sections: Subpart A; Section 606.3, Subpart B; Section 606.20, Subpart C; Section 606.40, Subpart D; Section 606.60, Section 606.65, Subpart F; Section 606.100, Section 606.110, Subpart G; Section 606.120, Section 606.121, Section 606.122, Subpart H; Section 606.140, Section 606.151, Subpart I; Section 606.160, Section 606.165, Section 606.170, Section 606.171, 21 CFR part 610, concerning biological products that are drugs, including the following sections: Subpart A; Section 610.1, Section 610.2, Subpart B; Section 610.9, Section 610.10, Section 610.11, Section 610.11-A, Section 610.12, Section 610.13, Section 610.14, Section 610.15, Section 610.16, Section 610.17, Section 610.18, Subpart C; Section 610.20, Section 610.21, Subpart D; Section 610.30, Subpart E; Section 610.40, Section 610.41, Section 610.42, Section 610.44, Section 610.46, Section

610.47, Section 610.48, Subpart F; Section 610.50, Section 610.53, Subpart G; Section 610.60, Section 610.61, Section 610.62, Section 610.63, Section 610.64, Section 610.65, Section 610.67, Section 610.68, 21 CFR Part 640 concerning additional standards for human blood and blood products, including the following sections: Subpart A; Section 640.1, Section 640.2, Section 640.3, Section 640.4, Section 640.5, Section 640.6, Subpart B; Section 640.10, Section 640.11, Section 640.12, Section 640.13, Section 640.14, Section 640.15, Section 640.16, Section 640.17, Subpart C; Section 640.20, Section 640.21, Section 640.22, Section 640.23, Section 640.24, Section 640.25, Section 640.27, Subpart D; Section 640.30, Section 640.31, Section 640.32, Section 640.33, Section 640.32, Subpart E (Reserved); Subpart F; Section 640.50, Section 640.51, Section 640.52, Section 640.53, Section 640.54, Section 640.55, Section 640.56, Subpart G; Section 640.60, Section 640.61, Section 640.62, Section 640.63, Section 640.64, Section 640.65, Section 640.66, Section 640.67, Section 640.68, Section 640.69, Section 640.70, Section 640.71, Section 640.72, Section 640.73, Section 640.74, Section 640.76, Subpart H; Section 640.80, Section 640.81, Section 640.82, Section 640.83, Section 640.84, Subpart I; Section 640.90, Section 640.91, Section 640.92, Section 640.93, Section 640.94, Subpart J; Section 640.100, Section 640.101, Section 640.102, Section 640.103, Section 640.104, Subpart L; Section 640.120.

2. For devices, 21 CFR Part 820, including the following sections: Subpart A; Section 820.1, Section 820.3, Section 820.5, Subpart B; Section 820.20, Section 820.22, Section 820.25, Subpart C; Section 820.30, Subpart D; Section 820.40, Subpart E; Section 820.50, Subpart F; Section 820.60, Section 820.65, Subpart G; Section 820.70, Section 820.72, Section 820.75, Subpart H; Section 820.80, Section 820.86, Subpart I; Section 820.90, Subpart J; Section 820.100, Subpart K; Section 820.120, Section 820.130, Subpart L; Section 820.140, Section 820.150, Section 820.160, Section 820.170, Subpart M; Section 820.180, Section 820.181, Section 820.184, Section 820.186, Section 820.198, Subpart N; Section 820.200, Subpart O; Section 820.250.

The above referenced Federal Regulation sections, in effect as of April 1, 2009 4/1/01 in Title 21 Code of Federal Regulations, Parts 210, 211, 600-610, and 820, and the federal guidelines which are adopted incorporated by reference herein and made a part of this rule, and the requirements of this chapter. In addition to the above described sections of the Code of Federal Regulations, for the manufacture of active pharmaceutical ingredients for drugs, the Department adopts by reference and makes a part of this rule the U.S. Food and Drug Administration, "Q7A Good Manufacturing Practice Guidance for Active Pharmaceutical Ingredients" guide, dated August 2001 as a guide for good manufacturing practices.

3. For cosmetics, current ~~Current~~ good manufacturing practices for cosmetics means the guidelines for manufacturing cosmetics as set forth in Rule 64F-12.010, F.A.C.

(cc)(dd) "Unapproved new drug" – means any drug which has not been approved or otherwise authorized for use under the federal act, 21 U.S.C. ss. 301 et seq., and the regulations promulgated thereunder or which does not have a Notice of Claimed Investigational Exemption on file with the United States Food and Drug Administration.

(dd)(ee) "Usual course of business as common carriers" – means for purposes of commercial airlines, the purchase, receipt, distribution and storage of prescription drugs for emergency medical reasons, which includes:

1. The transportation of a prescription drug aboard a commercial aircraft where the drug is required by 14 CFR s. 121.803 (and appendix A to 14 CFR part 121), to be on board the aircraft as part of an approved emergency medical kit; and,

2. The purchase of the prescription drug by the commercial airline, and receipt of the prescription drug by the commercial airline at an establishment operated by the airline, provided that, the prescription drug is sold and provided to the commercial airline by a person and establishment that is licensed to engage in wholesale distribution of prescription drugs. The recordkeeping requirements of subsections 64F-12.012(1), (2), F.A.C., apply to all distributions of prescription drugs under this sub-subparagraph. In all such distributions to commercial airlines, the recipient's license number shall be the registration number assigned to the carrier by the Federal Aviation Administration.

(ee)(ff) "Valid client-veterinarian relationship" – means one in which (1) a veterinarian has assumed the responsibility for making medical judgments regarding the health of an animal and the need for medical treatment, and the client (the owner or other caretaker of the animal or animals) has agreed to follow the instructions of the veterinarian; (2) there is sufficient knowledge of the animal(s) by the veterinarian to initiate at least a general or preliminary diagnosis of the medical condition of the animal(s); and (3) the veterinarian is readily available for follow-up in case of adverse reactions or failure of the regimen of therapy. Such a relationship can exist only when the veterinarian has recently seen and is personally acquainted with the keeping and care of the animal(s) by virtue of examination of the animal(s), and/or by medically appropriate and timely visits to the premises where the animal(s) are kept.

(ff)(gg) "Verifiable account" – means a number issued by the manufacturer to a prescription drug wholesale distributor, whether in state or out of state, wholesaler when the wholesale distributor wholesaler sets up an account with the manufacturer for the purchase of a prescription drug from that manufacturer that uniquely identifies the wholesale distributor wholesaler and that is to be used on a recurring basis.



~~(hh) "Wholesale distribution" means distribution of prescription drugs to persons other than a consumer or patient as set forth in Section 499.012(1)(a), F.S.~~

~~(gg)(ii) "Wholesale Distributor Wholesaler" – means a person who engages in the wholesale distribution of a prescription drug.~~

~~(jj) "Written agreement" means any type of written correspondence or documentation to establish an account for ongoing sales of prescription drugs by the manufacturer to that wholesaler.~~

Rulemaking Specific Authority ~~499.003(31), 499.024, 499.025(5), 499.01(6), 499.0121(6), 499.0122(2), 499.012(5)(12), 499.013(3), 499.01(2)(g), 499.014(5), 499.03(4), 499.05, 499.701~~ FS. Law Implemented ~~499.002, 499.003, 499.004, 499.005, 499.0051, 499.0054, 499.0057, 499.006, 499.007, 499.008, 499.009, 499.01, 499.012, 499.0121, 499.0122, 499.013, 499.014, 499.015, 499.023, 499.024, 499.025, 499.028, 499.03, 499.04, 499.033, 499.035, 499.039, 499.041, 499.05, 499.051, 499.052, 499.055, 499.06, 499.066, 499.067, 499.069, 499.61, 499.62, 499.63, 499.64, 499.65, 499.66, 499.67, 499.701, 499.71, 499.75~~ FS. History–New 1-1-77, History–New 1-1-77, Amended 12-12-82, 1-30-85, Formerly 10D-45.31, Amended 11-26-86, 2-4-93, 7-1-96, Formerly 10D-45.031, Amended 1-26-99, 4-17-01, 6-30-03, 10-7-03, 1-1-04, 1-29-04, 5-29-05, 1-19-06, 2-14-06, 8-6-06, 12-27-07,\_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Rebecca Poston, R.Ph.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Dr. Ana Viamonte Ros

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 30, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: July 2, 2009

**FINANCIAL SERVICES COMMISSION**

**OIR – Insurance Regulation**

RULE NO.: 69O-149.303 RULE TITLE: Cover Florida Plan Disclosure Form

PURPOSE AND EFFECT: To adopt the standard disclosure form required to be used in the Cover Florida Health Care Access Program established pursuant to Section 408.9091, Florida Statutes.

SUMMARY: This rule adopts the standard disclosure form required by the Cover Florida Health Care Access Program established pursuant to Section 408.9091, Florida Statutes. Form OIR-B2-2004 (New 3/2010) is required to be provided to consumers purchasing Cover Florida Plan Coverage. The form provides important disclosures concerning terms of renewal, termination of coverage, portability, grace period, reinstatement, premium changes, preexisting conditions, cost sharing requirements and provides a schedule of services that are not covered and specific plan exclusions.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS: No Statement of Estimated Regulatory Cost was prepared.

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

RULEMAKING AUTHORITY: 624.308, 408.9091(11) FS.

LAW IMPLEMENTED: 624.307(1), 408.9091(4) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: Monday, May 3, 2010, 1:00 p.m.

PLACE: 116 Larson Building, 200 East Gaines Street, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 5 days before the workshop/meeting by contacting: Gerry Smith, Life and Health Product Review, Office of Insurance Regulation, E-mail Gerry.Smith@flor.com. 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 IS: Gerry Smith, Life and Health Product Review, Office of Insurance Regulation, E-mail Gerry.Smith@flor.com

THE FULL TEXT OF THE PROPOSED RULE IS:

69O-149.303 Cover Florida Plan Disclosure Form. As required by Section 408.9091(4)(a)9., Florida Statutes, Plan enrollment material must include the standard disclosure form OIR-B2-2004 (New 3/2010) "Cover Florida Plan Disclosure Form" which is hereby adopted and incorporated by reference and is available and may be printed from the Office's website: www.flor.com.

Rulemaking Authority 624.308, 408.9091(11) FS. Law Implemented 624.307(1), 408.9091(4) FS. History–New \_\_\_\_\_.

NAME OF PERSON ORIGINATING PROPOSED RULE: Gerry Smith, Life and Health Product Review, Office of Insurance Regulation, E-mail Gerry.Smith@flor.com

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: The Financial Services Commission

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 23, 2010

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: October 9, 2009