

69O-200.009 Form Filings.

Rulemaking Specific Authority 634.021 ~~634.121~~ FS. Law Implemented 634.121 ~~634.021~~ FS. History--New 5-26-93, Formerly 4-200.009.

69O-200.014 Exemption From Financial Examination.

(1) The Office may, upon receipt of a written request, grant an exemption from the financial examination required by Section 634.141, Florida Statutes.

(2) A company applying for exemption must first submit documentation that demonstrates that the company:

- (a) Has a statutory net worth in excess of \$500 million;
- (b) Has been licensed as a motor vehicle service agreement company for more than 6 years;
- (c) Is publicly traded on the New York Stock Exchange;
- (d) Files an annual report on the Office's form on or before March 1 of each year; and
- (e) Files with the Office its current Form 10K and 10Q, within 30 days of filing with the Securities and Exchange Commission;

(f) Annually by ~~On or before March 1, 1993 and in three year intervals thereafter,~~ files a written request for the exemption. This request for exemption shall be accompanied by an exemption fee of \$2000 to be deposited into the Chief Financial Officer's Regulatory Trust Fund.

(3) Motor vehicle manufacturers, as defined in Section 634.011(7), Florida Statutes, must only comply with paragraph (2)(f) above to apply for exemption from examination.

Rulemaking Specific Authority 634.021 FS. Law Implemented 634.141, 634.416 ~~634.1216~~ FS. History--New 5-26-93, Formerly 4-200.014, Amended.

69O-200.015 Forms Incorporated by Reference.

(1) The following forms are incorporated into this rule chapter by reference to implement the provisions of Chapter 634, Part I, Florida Statutes:

Title	Form Number
(a) Application Cover Letter	OIR-CI-982 (02/92)
(b) Application Instructions	OIR-CI-994 (02/92)
(c) Application Checklist	OIR-CI-993 (02/92)
(d) Invoice	OIR-CI-990 (02/92)
(d)(e) Fingerprint Fee Invoice	OIR-CI-903 (09/91)
(e)(f) Application for License as a Motor Vehicle Service Agreement Company	OIR-CI-469 (02/92)
(f)(g) Consent to Service of Process	OIR-CI-144 (11/90)
(g)(h) Resolution Form	OIR-CI-514 (11/90)
(h)(i) Statement of Acquisition	OIR-CI-448 (05/89)
(i)(j) Sample Contractual Liability Policy	OIR-CI-969 (08/92)
(j)(k) Instructions for Deposit	OIR-CI-992 (05/94)
(k)(l) List of Salesman	OIR-CI-995 (02/92)
(l)(m) Management Information	OIR-CI-844 (10/91)

(m)(n) Stockholder Listing	OIR-CI-973 (10/91)
(n)(o) Biographical Statement	OIR-CI-1423422 (09/08) (11/90)
(p) Abbreviated Biographical	OIR-CI-449 (01/91)
(o)(q) Release of Information	OIR-CI-450 (08/92)
(p)(r) Equifax Instructions	OIR-CI-934 (10/91)
(q)(s) Fingerprint Instructions	OIR-CI-938 (04/91)
(r)(t) Annual Statement	OIR-A3-467 (01/92)
(s)(u) Quarterly Report	OIR-A3-466 (02/87)
(t) Application for License Motor Vehicle Service Agreement Company Manufacturer.	OIR-A3-1983 (02/09)
(u) Annual Report for Motor Vehicle Manufacturers.	OIR-A3-1984 (01/10)
(v) Application for Exemption from Field Examination.	OIR-A3-1985 (01/10)
(w) Application for License Continuance Motor Vehicle Service Agreement Company.	OIR-A3-2019 (01/10)

(2) These forms are effective on the dates referenced above. Copies of the forms may be obtained from the Office of Insurance Regulation at www.flor.com (Type the form number into the search function).

Rulemaking Specific Authority 634.021 FS. Law Implemented 634.041, 634.061, 634.071, 624.501, 634.161, 634.252 FS. History--New 6-25-90, Formerly 4-114.015, Amended 5-26-93, 6-6-94, Formerly 4-200.015, Amended.

NAME OF PERSON ORIGINATING PROPOSED RULE: David Altmaier, Office of Insurance Regulation, E-mail David.Altmaier@flor.com

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Financial Services Commission

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: December 6, 2011

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: October 16, 2009

Section III Notices of Changes, Corrections and Withdrawals

DEPARTMENT OF STATE

Division of Elections

RULE NO.: 1S-2.002 RULE TITLE: Placement of Races on Primary Ballots

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule, as noticed in Vol. 37, No. 27, July 8, 2011 issue of the Florida Administrative Weekly has been withdrawn.

DEPARTMENT OF STATE

Division of Cultural Affairs

RULE NO.: RULE TITLE:
 IT-1.036 Arts and Cultural Grants
 NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 38, No. 1, January 6, 2012 issue of the Florida Administrative Weekly.

The correction is in response to comments submitted by the Joint Administrative Procedures Committee (JAPC) in correspondence dated January 19, 2012. The correction is as follows:

The STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency. The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: Based upon the following, the Agency has determined that the proposed rule will not require legislative ratification pursuant to Section 120.541(3), F.S., or other applicable statutes: 1) no requirement for SERC was triggered under Section 120.541(1), F.S., and 2) based on past experiences with cultural -related activities and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would be expected to exceed any one of the economic analysis criteria set forth in Section 120.541(2)(a), F.S.

DEPARTMENT OF STATE

Division of Cultural Affairs

RULE NO.: RULE TITLE:
 IT-1.037 State Touring Program
 NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 38, No. 3, January 20, 2012 issue of the Florida Administrative Weekly.

The correction is in response to comments submitted by the Joint Administrative Procedures Committee (JAPC) in correspondence dated January 19, 2012. The correction is as follows:

The STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this rule will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the agency. The Agency has determined that the proposed rule is not expected to require legislative

ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: Based upon the following, the Agency has determined that the proposed rule will not require legislative ratification pursuant to Section 120.541(3), F.S., or other applicable statutes: 1) no requirement for SERC was triggered under Section 120.541(1), F.S., and 2) based on past experiences with cultural-related activities and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would be expected to exceed any one of the economic analysis criteria set forth in Section 120.541(2)(a), F.S.

DEPARTMENT OF EDUCATION

State Board of Education

RULE NO.: RULE TITLE:
 6A-20.023 Jose Marti Scholarship Challenge
 Grant Fund
 NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 37, No. 51, December 22, 2011 issue of the Florida Administrative Weekly.

(1)(b) Complete and submit annually, a need analysis form known as the Free Application for Federal Student Aid or FAFSA, July 1, 2012 – June 30, 2013, and incorporated herein by reference, in time to be processed error-free by May 15. The Free Application for Federal Student Aid form is available at www.fafsa.gov.

(5) Reinstatement. A student who met the requirements for an award but did not ~~accept~~ ~~receive~~ an award during the first full year of eligibility and wishes to re-establish use of the scholarship must apply for reinstatement no later than April 1. A student who applies for reinstatement must also complete a need analysis form in time to be processed error-free by May 15.

(10)(b) Second priority for awards will be given to initial undergraduate applicants who shall first be ranked by the least family contribution as determined by the ~~nationally recognized~~ need analysis form report, ~~report~~.

(10)(c) Third priority for awards will be given to reinstatement applicants. If the number of awards remaining is insufficient to award all such applicants, they will be ranked and selected first by the least family contribution as specific on the need analysis form report ~~report~~ and second by the earliest postmark or electronic receipt date of Form FFAA-1. If the number of awards remaining is insufficient to award all equally ranked applicants, the tie will be broken through random selection.

(d) Fourth priority for awards will be given to restoration applicants. If the number of awards remaining is insufficient to award all such applicants, they will be ranked and selected first by the least family contribution as specified on the need

analysis ~~form report~~ and second by the earliest postmark or electronic receipt date of Form FFAA-1. If the number of awards remaining is insufficient to award all equally ranked applicants, the tie will be broken through random selection.

DEPARTMENT OF EDUCATION

State Board of Education

RULE NO.: RULE TITLE:
6A-20.028 Florida Bright Futures Scholarship Program.

NOTICE OF CONTINUATION

Notice is hereby given that the above rule, as noticed in Vol. 37, No. 51, December 22, 2011 Florida Administrative Weekly has been continued from January 24, 2012 to February 28, 2012.

DEPARTMENT OF EDUCATION

State Board of Education

RULE NOS.: RULE TITLES:
6A-25.005 Assessment for Determining Eligibility
6A-25.008 Authorization for Services
6A-25.009 Scope of Vocational Rehabilitation Services
6A-25.011 Division Determinations, Review Procedures
6A-25.014 Vocational and Other Training Services

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 37, No. 41, October 14, 2011 issue of the Florida Administrative Weekly.

Rules 6A-25.005, 6A-25.008, 6A-25.009, 6A-25.011, and 6A-25.014 are amended to read:

6A-25.005 Assessment for Determining Eligibility.

(1) through (6) No change.

(7) Chemical Dependency.

(a) Individuals who are actively abusing drugs shall not fall under the category “individual with a disability.” In the context of chemical dependency, an individual is an “individual with a disability” who:

1. Has successfully completed a supervised drug rehabilitation program and is no longer engaging in such use;

2. Participates in a supervised rehabilitation program and is no longer engaging in such use; or

3. Is mistakenly regarded as engaging in such use but is, in fact, not engaging in such use. Alcohol or drug testing may be used reasonable to ensure that the individual is no longer engaging in the use of alcohol or illegal drugs.

(b) The eligibility decision by the counselor shall be based upon a current assessment of psychological functioning and a demonstrated desire by the individual to remain substance free and participate with available resources, e.g., Alcoholics Anonymous, Narcotics Anonymous, local community drug and alcohol awareness centers.

(8) through (16) No change.

Rulemaking Authority 1001.02, 413.22 FS. Law Implemented 413.24, 413.28, 413.30 FS. History—New _____.

6A-25.008 Authorization for Services.

(1) No change.

(2) Prior Approval. Certain vocational rehabilitation services must be approved at the state office or area office level prior to being initiated.

(a) Services that require prior approval at the state office level are:

1. All transplants;

2. All procedures to be performed on persons with cancer;

3. Cochlear implants and other implantable hearing devices;

4. Gastrointestinal procedures (e.g., stomach stapling) for morbid obesity;

5. Hyperbaric oxygen treatments for any condition;

6. Intrathecal baclofen infusion for cerebral palsy (cerebral dystonia);

7. Brain surgery;

8. Comprehensive inpatient/outpatient pain management programs conducted by a multi-specialty team or by an individual physician;

9. Penis prosthesis;

10. Any cosmetic/reconstructive surgery;

11. Any medical conditions with uncertain prognosis or outcome;

12. Sterilization, abortion, sex change operations or treatment;

13. Bone stimulator; or

14. Treatment to be provided out of state except in southern Georgia or Alabama when in close proximity to the individual’s home. The determination of whether an individual lives in close proximity is based on the individual’s needs, which may include availability of transportation and availability of services.

(b) Services that require prior approval at the area office level are:

1. Services to Division of Vocational Rehabilitation staff and family members;

2. Services on an IPE or IPE amendment for eligible individuals with brain and spinal cord injury which can reasonably be expected to require expenditures of totaling \$30,000 or more. Approval will be required for each increment of \$20,000 thereafter. For all other eligible individuals,

services on an IPE or IPE amendment which can reasonably be expected to require expenditures totaling \$20,000 or more. Approval will be required for each increment of \$10,000 thereafter;

3. Training to be provided out of state except in southern Georgia or Alabama when in close proximity to the individual's home. The determination of whether an individual lives in close proximity is based on the individual's needs, which may include availability of transportation and availability of services;

- 4. Graduate level training;
- 5. Maintenance payments greater than \$500 per month;
- 6. Other goods and services over \$500 provided and not classified as maintenance;
- 7. Waivers of maintenance in extenuating circumstance; and
- 8. Purchase of non-adaptive computers and related equipment of \$3,000 or more.

(3) Exceptions. The division shall pay an reasonable amount based on prevailing market rates for necessary and customary services incidental to surgery, hospitalization or medical diagnosis when such services were not authorized at the time of authorization of a primary service.

(4) No change.

Rulemaking Authority 1001.02, 413.22 FS. Law Implemented 413.24, 413.28, 413.30 FS. History–New _____.

6A-25.009 Scope of Vocational Rehabilitation Services.

(1) Maintenance. Maintenance is defined in 34 C.F.R. § 361.5(b)(35). Maintenance does not mean support for the discharge of court-ordered obligations or indebtedness of any kind incurred prior to or subsequent to an application for rehabilitation services.

(2) through (4) No change.

Rulemaking Authority 1001.02, 413.22 FS. Law Implemented 413.24, 413.28, 413.30, 413.32 FS. History–New _____.

6A-25.011 Division Determinations, Review Procedures.

(1) Administrative Review.

(a) An individual may request an administrative review when he or she is dissatisfied with and wishes to dispute a division determination. The Area Director or his or her designee shall, upon request by the individual, conduct the administrative review ~~as soon as possible~~ to facilitate the speedy resolution of the dispute.

(b) through (4) No change.

Rulemaking Authority 1001.02, 413.22 FS. Law Implemented 413.24, 413.28, 413.30 FS. History–Formerly 38J-1.006, Amended _____.

6A-25.014 Vocational and Other Training Services.

(1) through (5) No change.

(6) The awarding of a degree or certificate shall be within a ~~reasonable~~ time frame based on the individual's needs and capabilities.

Rulemaking Authority 1001.02, 413.22 FS. Law Implemented 413.24, 413.28, 413.30, 413.32 FS. History–New _____.

DEPARTMENT OF CITRUS

RULE NOS.:	RULE TITLES:
20-69.001	Requirements for Fruit Imported for Processing
20-69.003	Identification of Imported Product

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule, as noticed in Vol. 37, No. 46, November 18, 2011 issue of the Florida Administrative Weekly has been withdrawn.

DEPARTMENT OF CITRUS

RULE NO.:	RULE TITLE:
20-69.002	Requirements for Use of Imported Products

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule, as noticed in Vol. 38 No. 2, January 13, 2012 issue of the Florida Administrative Weekly has been withdrawn.

REGIONAL PLANNING COUNCILS

East Central Florida Regional Planning Council

RULE NO.:	RULE TITLE:
29F-21.001	Strategic Regional Policy Plan

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 37, No. 51, December 22, 2011 issue of the Florida Administrative Weekly.

The SUMMARY OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION section of this rule should have included the following description of the information relied upon by the Council that legislative ratification of the rule change was not required:

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: Council staff determined that an economic analysis of the rule amendments was not warranted because there can be no regulatory costs or other economic impact associated with a rule that is advisory only in nature, and it is not possible to run an economic analysis model when input data does not, and cannot, exist.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Full Council of the East Central Florida Regional Planning Council

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: November 16, 2011
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAW: October 14, 2011

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

RULE NOS.:	RULE TITLES:
61-35.0271	Real Estate: Application for Sales Associate Licensure
61-35.02711	Real Estate: Application for Broker Licensure
61-35.02712	Real Estate: Application for Real Estate Instructor Permit
61-35.02713	Real Estate: Application for School Chief Administrator
61-35.02714	Real Estate: Application for School Permit
61-35.02715	Real Estate: Real Estate School Change of Status Transactions
61-35.02716	Real Estate: Application for Real Estate Company
61-35.02717	Real Estate: Application for Branch Office
61-35.02718	Real Estate: Application for Additional School Location
61-35.02719	Real Estate: Sales Associate/Broker Sales Associate (SL/BL) Transactions
61-35.0272	Real Estate: Broker (BK) Transactions
61-35.02721	Real Estate: Real Estate Company Transactions
61-35.02722	Real Estate: Instructor Transactions
61-35.02723	Real Estate: School Chief Administrator Transaction

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule, as noticed in Vol. 35, No. 45, November 13, 2009 issue of the Florida Administrative Weekly has been withdrawn.

DEPARTMENT OF HEALTH

Board of Massage

RULE NO.:	RULE TITLE:
64B7-32.002	Documentation of Graduation from a Board Approved Massage School

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 37, No. 51, December 22, 2011 issue of the Florida Administrative Weekly.

The correction is as follows:

The Rule Title shall read as:

“Proof of Graduation”.

DEPARTMENT OF HEALTH

Board of Medicine

RULE NO.:	RULE TITLE:
64B8-9.017	Optional Informed Consent for Cataract Surgery

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule published in Vol. 37, No. 51, December 22, 2011 issue of the Florida Administrative Weekly.

Rule 64B8-9.017 was incorrectly printed. The rule should have read:

64B8-9.017 Optional Informed Consent for Cataract Surgery.

Pursuant to Section 458.351, Florida Statutes, for those physicians who choose to use it, the Board has approved form DOH-MQA 1255 (10/11), entitled “Florida Board of Medicine and Florida Board of Osteopathic Medicine Approved Informed Consent Form for Cataract Operation With or Without Implantation of Intraocular Lens.” (10/11), which is hereby incorporated by reference and available from the Board’s website at <http://www.doh.state.fl.us/mqa/medical/>. The Board-approved informed consent form is not executed until:

(1) The physician performing the surgery has explained the information in the consent form to the patient. Such physician is prohibited from delegating this responsibility to another person. The physician performing the surgery is also required to sign the informed consent form;

(2) The patient or the person authorized by the patient to give consent is required to sign the informed consent form; and

(3) A competent witness is also required to sign the informed consent form.

Rulemaking Authority 458.351 FS. Law Implemented 458.351 FS. History–New_____.

DEPARTMENT OF HEALTH

Board of Nursing

RULE NO.:	RULE TITLE:
64B9-8.006	Disciplinary Guidelines; Range of Penalties; Aggravating and Mitigating Circumstances

NOTICE OF WITHDRAWAL

Notice is hereby given that the above rule, as noticed in Vol. 36, No. 44, November 5, 2010 issue of the Florida Administrative Weekly has been withdrawn.

DEPARTMENT OF HEALTH

Board of Osteopathic Medicine

RULE NO.: RULE TITLE:
 64B15-14.012 Optional Informed Consent for
 Cataract Surgery

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule published in Vol. 37, No. 51, December 22, 2011 issue of the Florida Administrative Weekly.

Rule 64B15-14.012 was incorrectly printed. The rule should have read:

64B15-14.012 Optional Informed Consent for Cataract Surgery.

Pursuant to Section 459.026, Florida Statutes, for those physicians who choose to use it, the Board has approved form DOH-MQA 1255 (10/11), entitled "Florida Board of Medicine and Florida Board of Osteopathic Medicine Approved Informed Consent Form for Cataract Operation With or Without Implantation of Intraocular Lens," which is hereby incorporated by reference and available from the Board's website at <http://www.doh.state.fl.us/mqa/osteopath/index.html>. The Board-approved informed consent form is not executed until:

(1) The physician performing the surgery has explained the information in the consent form to the patient. Such physician is prohibited from delegating this responsibility to another person. The physician performing the surgery is also required to sign the informed consent form;

(2) The patient or the person authorized by the patient to give consent is required to sign the informed consent form; and

(3) A competent witness is also required to sign the informed consent form.

Rulemaking Authority 459.026 FS. Law Implemented 459.026 FS. History—New _____.

DEPARTMENT OF HEALTH

Board of Podiatric Medicine

RULE NO.: RULE TITLE:
 64B18-11.001 Application for Licensure

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 37, No. 35, September 2, 2011 issue of the Florida Administrative Weekly.

The changes are in response to comments submitted by the Joint Administrative Procedures Committee. The changes are as follows:

Changes for 64B18-11.001 shall read as:

Subsection (1) shall read as follows:

(1) Any person desiring to be licensed as a podiatric physician shall apply to the Board of Podiatric Medicine. The application shall be made on the Application for Podiatric

Examination & Initial Licensure Form DH-MQA 1138 (revised 1/12), hereby adopted and incorporated by reference, that can be obtained from the Board of Podiatric Medicine's website at <http://www.doh.state.fl.us/mqa/podiatry/index.html>.

The law implemented shall include Sections 456.048 and 465.0276, F.S.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Bruce Deterding, Executive Director, Board of Podiatric Medicine, 4052 Bald Cypress Way, Bin #C07, Tallahassee, Florida 32314-3256

NAVIGATION DISTRICTS

Florida Inland Navigation District

RULE NOS.: RULE TITLES:
 66B-1.004 Policy
 66B-1.005 Funds Allocation
 66B-1.008 Project Eligibility

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 37, No. 52, December 30, 2011 issue of the Florida Administrative Weekly. A correction is made to the agency head that approved the rule change to Chapter 66B-1, F.A.C. The correct agency is the Florida Inland Navigation District Board of Commissioners, who reviewed and approved the rule change on September 17, 2011 at their regular scheduled meeting.

NAVIGATION DISTRICTS

Florida Inland Navigation District

RULE NOS.: RULE TITLES:
 66B-2.004 Policy
 66B-2.005 Funds Allocation
 66B-2.008 Project Eligibility

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 37, No. 52, December 30, 2011 issue of the Florida Administrative Weekly. A correction is made to the agency head that approved the rule change to Chapter 66B-2, F.A.C. The correct agency is the Florida Inland Navigation District Board of Commissioners, who reviewed and approved the rule change on September 17, 2011 at their regular scheduled meeting.

DEPARTMENT OF FINANCIAL SERVICES

Division of Funeral, Cemetery, and Consumer Services

RULE NO.: RULE TITLE:
 69K-17.0042 Approval of Continuing Education
 Courses.

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 37, No. 49, December 9, 2011 issue of the Florida Administrative Weekly.

In response to comments by JAPC staff, the following corrections are made:

1) In the Notice of Proposed Rule (NPR) published on 12-9-11, in the section regarding the SERC and Legislative ratification, the phrase “Knowledge and experience of Department staff” is deleted. A SERC was prepared. The following summary of the SERC is provided: This rule action eliminates a requirement for a special additional HIV-AIDS continuing education course for renewal of license. The rule will affect an estimated 1,300 persons per year, and will save them the expense of having to take the special HIV-AIDS course.

2) The reference to Section 497.105, F.S., in the rulemaking authority citations, will be removed., because said statute has been repealed.

DEPARTMENT OF FINANCIAL SERVICES

Division of Funeral, Cemetery, and Consumer Services

RULE NO.: 69K-18.002
 RULE TITLE: Funeral Director Intern Training Program

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 37, No. 49, December 9, 2011 issue of the Florida Administrative Weekly.

In response to comments by JAPC staff, the following corrections are made.

1) In the Notice of Proposed Rule (NPR) published on 12-9-11, in the section regarding the SERC and Legislative ratification, the phrase “Knowledge and experience of Department staff” is deleted. A SERC was prepared. The following summary of the SERC is provided: The proposed rule will have a favorable economic impact. No new or increased fees are imposed. The proposed rule will result in pay increases to some funeral director interns, because it will facilitate some interns to work under general rather than direct supervision, thus making them more valuable to their employer. The changes make it easier to obtain a funeral director license in Florida, and will increase the number of persons who are able to pursue and earn a living in a funeral director career. The proposed rule will reduce costs to some applicants for funeral director licensure, and will not increase costs for any applicants. Approximately 75 persons per year, who apply for a funeral director internship, will be affected by the proposed rule.

2) In the NPR, the statement that “Substantial rewording of Rule 69K-17.0035 follows,” is corrected to read “Substantial rewording of Rule 69K-18.002 follows.”

3) In rule subparagraph (3)(e)2., the phrase “within 20 5 calendar days” is changed to read “within 20 calendar days.”

4) In rule paragraph (8)(c), the reference to Rule 69K-16.0001, is changed to refer to Rule 69K-17.001.

DEPARTMENT OF FINANCIAL SERVICES

Division of Funeral, Cemetery, and Consumer Services

RULE NO.: 69K-21.005
 RULE TITLE: Display of Licenses
NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 37, No. 49, December 9, 2011 issue of the Florida Administrative Weekly.

In response to comments by JAPC staff, the following corrections are made:

1) In the Notice of Proposed Rule (NPR) published on 12-9-11, in the section regarding the SERC and legislative ratification, the phrase “Knowledge and experience of Department staff” is deleted. A SERC was prepared. The following summary of the SERC is provided: This rule action will reduce costs to regulated persons. The rule will allow the photo required to be attached to the person’s license displayed at their place of work, to be up to 6 years old (versus 2 years under the current rule) If a licensee works at more than one location, they can post a photocopy of their license at the 2nd and subsequent locations (they do not need to obtain additional official duplicate licenses from the Division as under the present rules, which additional licenses require payment of a fee). Licensees thus save money and trouble due to less frequently having to replace photos, and not having to obtain extra originals of licenses issued to them.

2) The reference at subsection 69K-21.005(1), F.A.C., to Section 497.604(1), F.S., is changed to refer to Section 497.604(10), F.S.

DEPARTMENT OF FINANCIAL SERVICES

Division of Funeral, Cemetery, and Consumer Services

RULE NO.: 69K-100.035
 RULE TITLE: Courses of Study: Criteria; Procedures for College or University to Obtain Approval

NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 37, No. 49, December 9, 2011 issue of the Florida Administrative Weekly.

In response to comments by JAPC staff, the following corrections are made:

1) In the Notice of Proposed Rule (NPR) published on 12-9-11, in the section regarding the SERC and Legislative ratification, the phrase “Knowledge and experience of Department staff” is deleted. A SERC was prepared. The following summary of the SERC is provided: This rule will affect schools that offer courses to satisfy educational requirements for funeral director or embalmer licensure. There are 3 Florida schools that will be affected by the rule: Florida State College in Jacksonville; St. Petersburg College; and Miami-Dade College. The cost to the schools to obtain and fill out the form DFS-N1-2041 is estimated at approximately 30

minutes of school staff time. If school staff time is valued at \$50 per hour, the estimated cost is approximately \$25 per school, times 3 schools, equals \$75 aggregate statewide cost to the schools per year. There is no application fee for the schools to apply for course approval. The 3 schools have reviewed the draft rule and offered no objections to same.

2) In paragraph 69K-100.035(5)(a), F.A.C., the reference to form “DFS-N1-” is replaced by “DFS-N1-2041.”

Section IV Emergency Rules

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.:	RULE TITLE:
12CER12-1	Adjustments for Excess Section 179 Expense and Special Bonus Depreciation

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Chapter 2011-229, Laws of Florida, authorizes the Department of Revenue to promulgate an emergency rule, and to renew such rule, to implement the provisions of the law. The law provides that conditions necessary for an emergency rule and its renewal have been met. Chapter 2011-229, Laws of Florida, retroactively makes changes related to bonus depreciation and section 179 expense of the Internal Revenue Code (I.R.C.). As a result of these changes, contained in Section 220.13(1)(e), F.S., taxpayers may need to file amended returns. This emergency rule establishes procedures for reporting the additions and claiming the subtractions required by Section 220.13(1)(e), F.S., and provides procedures for filing amended Florida corporate income tax return(s).

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of an emergency rule, and the renewal of such rule, to implement Chapter 2011-229, Laws of Florida, and determined that all conditions necessary for this emergency rule have been met. The law is retroactive, and as a result, some taxpayers need to amend their Florida corporate income tax return(s) if a return(s) affected by these changes was previously filed. This emergency rule establishes procedures for reporting additions and claiming the subtractions required by Section 220.13(1)(e), F.S., so that taxpayers may timely file the required amended returns.

SUMMARY: Emergency Rule 12CER12-01, (Adjustments for Excess Section 179 Expense and Special Bonus Depreciation), provides procedures for taxpayers subject to the adjustments contained in Section 220.13(1)(e), F.S., for I.R.C. section 179 expense in excess of: \$250,000 (for tax years beginning in 2010) and \$128,000 (for tax years beginning in 2011) and bonus depreciation under I.R.C. sections 167 and 168(k). This

emergency rule: (1) provides the additions that taxpayers are required to add back to the amount of the federal deduction claimed under I.R.C. sections 167 and 168(k) for bonus depreciation and under I.R.C. section 179 that exceeds: \$250,000 (for tax years beginning in 2010) and \$128,000 (for tax years beginning in 2011); (2) provides 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) requires taxpayers to maintain a schedule reflecting all adjustments made under Section 220.13(1)(e), F.S.; (4) provides that these adjustments do not affect the basis of the property; and (5) provides when the subtractions under Section 220.13(1)(e), F.S., and when the deductions allowed under I.R.C. section 179 are not required to be included in a taxpayer’s Florida corporate income tax return.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY 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)717-6476

THE FULL TEXT OF THE EMERGENCY RULE IS:

12CER12-1 Adjustments for Excess Section 179 Expense and Special Bonus Depreciation.

(1) Scope. This rule only applies to taxpayers subject to the adjustments contained in Section 220.13(1)(e), F.S., for IRC section 179 expense in excess of \$250,000 (for tax years beginning in 2010) and \$128,000 (for tax years beginning in 2011) and bonus depreciation under IRC sections 167 and 168(k).

(2) Additions Required:

(a)1. For tax years that begin in 2010, taxpayers are required to add back the amount of the federal deduction claimed under section 179 of the Internal Revenue Code (“IRC”) that exceeds \$250,000. All amounts in excess of \$250,000 are required to be added back, including amounts carried over from previous tax years under IRC section 179(b)(3)(B). The increased overall investment limitation contained in IRC section 179(b)(2) is the same for Florida as it is for federal income tax purposes.

2. For tax years that begin in 2011 and 2012, taxpayers are required to add back the amount of the federal deduction claimed under section 179 of the Internal Revenue Code (“IRC”) 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 IRC section 179(b)(3)(B). The increased overall investment limitation contained in IRC section 179(b)(2) is the same for Florida as it is for federal income tax purposes.

(b) Taxpayers are required to add back the amount of the federal deduction claimed as bonus depreciation under IRC sections 167 and 168(k) for assets placed in service after December 31, 2009, and before January 1, 2013.