

Section I

Notice of Development of Proposed Rules and Negotiated Rulemaking

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: RULE TITLE:

12C-1.013 Adjusted Federal Income Defined

PURPOSE AND EFFECT: Chapters 2011-229, L.O.F., and 2013-46, L.O.F., amend Section 220.13(1)(e), F.S., to require adjustments for I.R.C. section 179 expense and bonus depreciation. These provisions were added to the Internal Revenue Code by the Small Business Jobs Act of 2010, the Tax Relief, Unemployment Insurance Reauthorization, and Job Creation Act of 2010, and the American Taxpayer Relief Act of 2012.

The purpose of the proposed amendments to Rule 12C-1.013, F.A.C. (Adjusted Federal Income Defined), is 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.

SUBJECT AREA TO BE ADDRESSED: The proposed amendments to Rule 12C-1.013, F.A.C. (Adjusted Federal Income Defined), providing: (1) the additions that taxpayers are required to add back for the amount of the federal deduction claimed 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, 2012, and 2013) and under I.R.C. sections 167 and 168(k) for bonus depreciation (assets placed in service between January 1, 2010, and December 31, 2013); (2) 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) that taxpayers are required to maintain a schedule reflecting all adjustments made under Section 220.13(1)(e), F.S.; (4) that these adjustments do not affect the basis of the property; and (5) 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.

RULEMAKING AUTHORITY: 213.06(1), 220.51 FS., 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.

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

DATE AND TIME: [To be determined.]

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, 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: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT IS: 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 PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT 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 (ss. 167 and 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, 2011, 2012, and 2013~~, taxpayers are required to add back the amount of the federal deduction claimed under s. 179, I.R.C., that exceeds \$128,000. For tax years that begin in 2010, taxpayers are required to add back the amount of the federal deduction claimed under s. 179, I.R.C., that exceeds \$250,000. All amounts in excess of the limitations provided ~~\$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 ss. 167 and s. 168(k), I.R.C., for assets placed in service after December 31, 2007, and before January 1, ~~2014~~ 2010.

3. For indebtedness acquired after December 31, 2008, and before January 1, ~~2011~~ 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 under Section 220.13(1)(e), F.S., may create or increase a net operating loss.

~~4.3.~~ 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 tax return ~~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 applicable 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-bonus 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) through (h) No change.

~~(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 Section 220.13(1)(e), F.S. 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. and Chapter~~

~~Law 2011-229, 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 Section 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.~~

~~(i)(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 the Florida limits \$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 ~~addback~~ ~~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.

~~(j)(k)~~ Bonus depreciation claimed for assets placed in service prior to January 1, 2008, and after December 31, 2013, 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, and on or after tax year beginning on January 1, 2014, 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.

(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, 6-28-10, 7-20-11, _____.

DEPARTMENT OF CHILDREN AND FAMILY SERVICES

Family Safety and Preservation Program

RULE NO.: RULE TITLE:

65C-28.008 Relative Caregiver Program

PURPOSE AND EFFECT: The Department of Children and Families intends to amend Rule 65C-28.008, F.A.C. Relative Caregiver Program, to implement legislative changes expanding the Relative Caregiver Program to include financial

assistance payments for approved nonrelative caregivers. The amended rule will accomplish the following: establish procedures for processing nonrelative caregiver financial assistance applications; establish procedures for assessing and approving nonrelative caregivers for financial assistance payment; establish eligibility criteria for nonrelative caregivers requesting financial assistance payments; and incorporate by reference the Nonrelative Caregiver Financial Assistance application and a Notice of Action form.

SUBJECT AREA TO BE ADDRESSED: Relative Caregiver Program.

RULEMAKING AUTHORITY: 39.5085(2)(a) FS.

LAW IMPLEMENTED: 39.5085 FS..

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Jodi Abramowitz, jodi_abramowitz@dcf.state.fl.us or (850)717-4189

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

**Section II
Proposed Rules**

COMMISSION ON ETHICS

RULE NO.: RULE TITLE:

34-7.010 List of Forms and Instructions

PURPOSE AND EFFECT: The purpose of the amendment to Rule 34-7.010, F.A.C., is to amend three forms – CE Form 9, CE 10, and CE Form 30 – and the instructions accompanying the forms to reflect changes in the definition of State procurement employee as a result of the enactment of Chapter 2013-36, L.O.F. paragraph 34-7.010(1)(i), F.A.C., is amended to reflect an change in the law in Chapter 2013-36, L.O.F., deleting a reference to “committees of continuous existence.”

SUMMARY: CE form 9 (Quarterly Gift Disclosure), CE Form 10 (Annual Disclosure of Gifts from Governmental Entities and Direct Support Organizations and Honorarium Event Related Expenses), and CE Form 30 (Donor's Quarterly Gift Disclosure) are affected by this rulemaking.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this 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 on past experiences with gift disclosure procedures and rules or disclosure forms of this nature, the adverse impact or regulatory cost, if any, does not exceed and would not be expected to exceed any one of the economic analysis criteria set forth in Section 120.541(2)(a), F.S.

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: 112.322(9) FS.
LAW IMPLEMENTED: Art. II, Section 8, Fla. Const., Chapter 2013-36, LOF, 112.31485, 112.3149, 112.3215, 112.322, 112.324 FS.

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

DATE AND TIME: September 12, 2014, 8:30 a.m.
PLACE: Senate Office Building, Room 37S, 404 South Monroe Street, 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 3 days before the workshop/meeting by contacting: Lindsey Smith, Executive Secretary, Commission on Ethics. 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: Betsy Daley, Senior Attorney, Commission on Ethics

THE FULL TEXT OF THE PROPOSED RULE IS:

- 34-7.010 List of Forms and Instructions.
- (1) The following forms and instructions are adopted by reference and are used by the Commission in its dealings with the public:
- (a) through (f) No change.
 - (g) Form 9, Quarterly Gift Disclosure. To be utilized by persons who are required to file Form 1 or Form 6 and by State procurement employees for compliance with the quarterly gift disclosure requirements of Section 112.3148(8), F.S., http://www.flrules.org/Gateway/reference.asp?No=Ref-_____. Effective 1/2015 ~~1/2007~~.

(h) Form 10, Annual Disclosure of Gifts from Governmental Entities and Direct Support Organizations and Honorarium Event Related Expenses. To be utilized by persons who are required to file Form 1 or Form 6 and by State procurement employees for compliance with the gift disclosure requirements of Section 112.3148(6), F.S., and the honorarium disclosure requirements of Section 112.3149(6), F.S., http://www.flrules.org/Gateway.reference.asp?No=Ref-_____. Effective 1/2015 ~~1/2007~~.

(i) Form 30, Donor's Quarterly Gift Disclosure. To be utilized by political committees, ~~committees of continuous existence~~, lobbyists (persons who for compensation sought to influence the governmental decisionmaking, proposal, or recommendation of an agency), and the partners, firms, principals, and employers of lobbyists for compliance with the gift disclosure requirements of Section 112.3148(5), F.S., http://www.flrules.org/Gateway/reference.asp?No=Ref-_____. Effective 1/2015 ~~1/2007~~.

(2) No change.

PROPOSED EFFECTIVE DATE JANUARY 1, 2015.

Rulemaking Authority Art. II, Section 8(i), Fla. Const., ~~Chapter 2013-36, LOF,~~ 112.31425, 112.3144, 112.3145, 112.3147, 112.3215(14), 112.322(9) FS. Law Implemented Art. II, Section 8(a), (f), (h), Fla. Const., Chapter 2013-36, Sections 13 and 14, LOF, 112.313(9), (12), 112.31425, 112.3143, 112.3144, 112.3145, 112.3148, 112.31485, 112.3149, 112.3215 FS. History--New 4-11-76, Formerly 34-7.10 through 7.22, 8.10, Amended 2-23-77, 4-7-77, 5-17-77, 10-20-77, 2-25-79, 1-29-80, 4-29-81, 1-12-82, 3-25-82, 2-21-83, Formerly 34-7.10, Amended 7-10-88, 3-4-91, 10-6-91, 10-29-91, 12-22-91, 7-5-92, 10-15-92, 12-6-92, 11-10-93, 12-27-93, 11-21-94, 2-16-95, 12-26-95, 1-27-97, 1-1-98, 1-1-99, 1-1-00, 12-4-00, 12-21-00, 10-14-01, 11-22-01, 1-1-02, 1-1-03, 1-1-04, 1-1-05, 1-1-06, 6-15-06, 1-1-07, 1-1-10, 8-18-10, 1-1-11, 1-19-11, 11-4-13, 1-1-15.

NAME OF PERSON ORIGINATING PROPOSED RULE: Virilindia Doss, Executive Director, Commission on Ethics

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Virilindia Doss, Executive Director, Commission on Ethics

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 12, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 12, 2014

COMMISSION ON ETHICS

RULE NOS.:	RULE TITLES:
34-8.002	General Rules for Filing the CE Form 6 - Full and Public Disclosure of Financial Interests
34-8.008	Final Filing Using the CE Form 6F
34-8.009	Amended Filing Using the CE Form 6X

- 34-8.202 General Rules for Filing the CE Form 1 - Statement of Financial Interests
- 34-8.208 Final Filing Using the CE Form 1F
- 34-8.209 Amended Filing Using the CE Form 1X

PURPOSE AND EFFECT: The purpose of the proposed amendment is to update and re-adopt the forms adopted by reference in the rules of Chapter 34-8, F.A.C., to address changes required by law. All of the forms will reference the 2015 filing year. As a result of a legislative change, a signature line is being added to CE Form 6 and CE Form 1 for a filer to certify that he or she has completed required ethics training. The form instructions are being modified to clarify the instruction for identifying intangible property and the CE Form 1 series (1, 1F, and 1X) is being amended to name positions now subject to disclosure pursuant to changes in the law. The form instructions also contain clarifications on reporting.

SUMMARY: This rulemaking affects the CE Form 6 – Full and Public Disclosure of Financial Interests; CE Form 6F – Final Full and Public Disclosure of Financial Interests; CE Form 6X – Amendment to Full and Public Disclosure of Financial Interests; CE Form 1 – Statement of Financial Interests; CE Form 1F – Final Statement of Financial Interests; and CE Form 1X – Amendment to Form 1 Statement of Financial Interests.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this 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: Approximately 40,000 persons are required by law to file either the CE Form 6 or the CE Form 1 each year, depending on their positions. However, other than the amount of time they expend to complete the form, any economic impact on filers is nominal. The Commission absorbs the costs of printing and distributing its forms in its annual budget.

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: Art. II, Section 8, Fla. Const., 112.3144, 112.3147, 112.322(9) FS.

LAW IMPLEMENTED: Art. II, Section 8, Fla. Const., Chapter 2014-183, Sections 3 and 4, LOF, 112.3144, 112.3145, 112.322 FS.

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

DATE AND TIME: September 12, 2014, 8:30 a.m.

PLACE: Senate Office Building, Room 37S, 404 South Monroe Street, 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 3 days before the workshop/meeting by contacting: Lindsey Smith, Executive Secretary, Commission on Ethics. 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: Betsy Daley, Senior Attorney, Commission on Ethics

THE FULL TEXT OF THE PROPOSED RULE IS:

34-8.002 General Rules for Filing the CE Form 6 – Full and Public Disclosure of Financial Interests.

(1) Every person who holds an office specified in Rule 34-8.003, F.A.C., must file full and public disclosure of his or her financial interests with the Commission by July 1 of each year during which he or she is in office, and every person who held an office specified in Rule 34-8.003, F.A.C., on December 31st of a year must file full and public disclosure of his or her financial interests with the Commission by July 1 of the following year. Full and public disclosure of financial interests means filing a sworn statement showing net worth, assets and liabilities on the form prescribed by the Commission, CE Form 6 – Full and Public Disclosure of Financial Interests, together with either a copy of the person’s most recent federal income tax return, including all attachments, or the completed income disclosure portion of CE Form 6. The CE Form 6 (1/2015) (4/2014) <http://www.flrules.org/Gateway/reference.asp?No=Ref-03283>, is adopted by reference herein and may be obtained without cost from the Florida Commission on Ethics, P. O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission’s website: www.ethics.state.fl.us. A candidate for an elective office specified in Rule 34-8.003, F.A.C., or otherwise specified by law must file this information prior to or at the time he or she qualifies as a candidate.

(2) through (3) No change.

PROPOSED EFFECTIVE DATE JANUARY 1, 2015.

Rulemaking Authority Art. II, Section 8, Fla. Const., 112.3144, 112.3147, 112.322(9) FS. Law Implemented Art. II, Section 8, Fla. Const., ~~Chapter 2013-36, Section 7, LOF,~~ 112.3144 FS. History–New 4-7-77, Amended 10-3-84, Formerly 34-8.02, Amended 8-7-94, 7-2-00, 11-7-01, 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15.

34-8.008 Final Filing Using the CE Form 6F.

(1) Each person who is required to file full and public disclosure of financial interests shall, within 60 days of leaving his or her public position, file with the Commission a final disclosure statement covering the period between January 1 of the year in which the person leaves and his or her last day in the position, unless he or she takes another position within that 60-day period which requires full and public disclosure. The final filing shall be on the form prescribed by the Commission, CE Form 6F – Final Full and Public Disclosure of Financial Interests. The CE Form 6F (1/2015) (~~4/2014~~) <http://www.flrules.org/Gateway/reference.asp?No=Ref-03285>, is adopted by reference herein and may be obtained without cost from the Florida Commission on Ethics, P. O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission's website: www.ethics.state.fl.us.

(2) No change.

PROPOSED EFFECTIVE DATE JANUARY 1, 2015.

Rulemaking Authority 112.3144, 112.3147, 112.322(9) FS. Law Implemented ~~Chapter 2013-36, Section 7, LOF~~, 112.3144(5), (6) FS. History–New 11-7-01, Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15.

34-8.009 Amended Filing Using the CE Form 6X.

(1) A person may amend his or her full and public disclosure of financial interests to add to or modify the information reported on the form as originally filed at any time after filing the disclosure form. The amended filing shall be filed with the same office where the original form was filed and shall be on the form prescribed by the Commission, CE Form 6X – Amendment to Full and Public Disclosure of Financial Interests. The CE Form 6X (1/2015) (~~4/2014~~) <http://www.flrules.org/Gateway/reference.asp?No=Ref-03286>, is adopted by reference herein and may be obtained without cost from the Florida Commission on Ethics, P. O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission's website: www.ethics.state.fl.us.

(2) No change.

PROPOSED EFFECTIVE DATE JANUARY 1, 2015.

Rulemaking Authority 112.3144(6), (7), 112.3147, 112.322(9) FS. Law Implemented ~~Chapter 2013-36, Section 7, LOF~~, 112.3144(7) FS. History–New 11-7-01, Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15.

34-8.202 General Rules for Filing the CE Form 1 – Statement of Financial Interests.

(1) A person who was a local officer as defined in Section 112.3145, F.S., on December 31st of a year must file by July 1 of the following year a statement of financial interests on the form prescribed by the Commission, CE Form 1 – Statement of Financial Interests, with the supervisor of elections in the county where he or she permanently resides, or, if the person

does not permanently reside in Florida, with the supervisor of elections in the county of his or her agency's headquarters. The CE Form 1 (1/2015) (~~2014~~) <http://www.flrules.org/Gateway/reference.asp?No=Ref-03284>, is adopted by reference herein and may be obtained without cost from the Florida Commission on Ethics, P. O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission's website: www.ethics.state.fl.us.

(2) through (6) No change.

PROPOSED EFFECTIVE DATE JANUARY 1, 2015.

Rulemaking Authority 112.3145, 112.3147, 112.322(9) FS. Law Implemented ~~Chapter 2013-36, Section 9, LOF~~, 112.3145 FS. History–New 11-7-01, Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15.

34-8.208 Final Filing Using the CE Form 1F.

(1) No change.

(2) The final filing shall be on the form prescribed by the Commission, CE Form 1F – Final Statement of Financial Interests. The CE Form 1F (1/2015) (~~4/2014~~) <http://www.flrules.org/Gateway/reference.asp?No=Ref-03287>, is adopted by reference herein and may be obtained without cost from the Florida Commission on Ethics, P. O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be downloaded from the Commission's website: www.ethics.state.fl.us.

(3) through (4) No change.

PROPOSED EFFECTIVE DATE JANUARY 1, 2015.

Rulemaking Authority 112.3145, 112.3147, 112.322(9) FS. Law Implemented ~~Chapter 2013-36, Section 9, LOF~~, 112.3145(2)(b) FS. History–New 11-7-01, Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15.

34-8.209 Amended Filing Using the CE Form 1X.

(1) A person may amend his or her statement of financial interests to add to or modify the information reported on the form as originally filed at any time after filing the disclosure form. The amended statement shall be filed with the same office where the original form was filed and shall be made on the form prescribed by the Commission, CE Form 1X – Amendment to Form 1 Statement of Financial Interests. The CE Form 1X (1/2015) (~~4/2014~~) <http://www.flrules.org/Gateway/reference.asp?No=Ref-03288>, is adopted by reference herein and may be obtained without cost from the Florida Commission on Ethics, P. O. Drawer 15709, Tallahassee, Florida 32317-5709, and may also be down loaded from the Commission's website: www.ethics.state.fl.us.

(2) No change.

PROPOSED EFFECTIVE DATE JANUARY 1, 2015.

Rulemaking Authority 112.3145(9), 112.3147, 112.322(9) FS. Law Implemented ~~Chapter 2013-36, Section 9, LOF~~, 112.3145(9) FS. History–New 11-7-01, Amended 1-19-11, 1-1-12, 1-1-13, 1-1-14, 1-1-15.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Virindia Doss, Executive Director, Commission on Ethics
 NAME OF AGENCY HEAD WHO APPROVED THE
 PROPOSED RULE: Virindia Doss, Executive Director,
 Commission on Ethics
 DATE PROPOSED RULE APPROVED BY AGENCY
 HEAD: September 12, 2014
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT
 PUBLISHED IN FAR: September 12, 2014

COMMISSION ON ETHICS

RULE NOS.: RULE TITLES:
 34-12.120 Exclusions for Administrative Proceedings
 34-12.125 Exclusions for Administrative Proceedings
 34-12.160 Examples of Lobbying Activities
 34-12.165 Examples of Lobbying Activities
 34-12.170 Examples of Activities Not Constituting
 Lobbying
 34-12.175 Examples of Activities Not Constituting
 Lobbying

PURPOSE AND EFFECT: The purpose of the proposed new Rules 34-12.125, 34-12.165, and 34-12-175, F.A.C., is to make the standard for lobbyists in rulemaking proceedings consistent with the standard applied in other types of administrative proceedings, to clarify that the definition of lobbyist excludes attorneys or others representing clients in a rulemaking proceeding, to add to examples of lobbying activities compensated communications in behalf of a client prior to certain rulemaking actions, and to provide examples of activities not constituting lobbying related to rulemaking.

The purpose of the proposed rule title amendments for Rules 34-12.120, 34-12.160, and 34-12.170, F.A.C., is to reflect that lobbyists before water management districts are subject to those rules because of legislative changes in Chapter 2014-183, Section 6, L.O.F.

SUMMARY: The proposed changes add new Rules 34-12.125, 34-12.165, and 34-12.175, F.A.C., as to lobbying related to rulemaking proceedings and also amend the titles to existing Rules 34-12.120, 34-12.160, and 34-12.170, F.A.C., to reflect that those rules apply only to lobbyists as to water management districts.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The Agency has determined that this 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: The proposed new and existing rules apply to registration and reporting requirements for lobbyists in administrative proceedings. Based on past experience with rules of this nature, the adverse impact or regulatory cost, if any, do not exceed and would not be expected to exceed any one of the economic analysis criteria set forth in Section 120.541(2)(a), F.S.

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: 112.3215, 112.322(9) FS.

LAW IMPLEMENTED: Chapter 2014-183, Section 6, LOF, 112.3215, 112.3261 FS.

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

DATE AND TIME: September 12, 2014, 8:30 a.m.

PLACE: Senate Office Building, Room 37S, 404 South Monroe Street, 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 3 days before the workshop/meeting by contacting: Lindsey Smith, Executive Secretary, Commission on Ethics. 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: Betsy Daley, Senior Attorney, Commission on Ethics

THE FULL TEXT OF THE PROPOSED RULE IS:

34-12.120 Exclusions for Administrative Proceedings as to Lobbying Activities Involving Water Management Districts.

“Lobbyist” does not include an attorney or other person who represents a client in a formal administrative proceeding conducted pursuant to Chapter 120, F.S., or in any other formal hearing before an agency.

(1) through (3) No change.

Rulemaking Authority 112.3215, 112.322(9) FS. Law Implemented Chapter 2014-183, Section 6, LOF, 112.3215, 112.3261 FS. History—New 10-12-89.

34-12.125 Exclusions for Administrative Proceedings.

[Notice: This rule replaces rule 34-12.120 except with respect to lobbying activities involving water management districts. Chapter 2014-183, Section 6, Laws of Florida, created Section 112.3261, F.S., “Lobbying before water management districts: registration.” That section provides that “lobbies” means seeking, on behalf of another person, to influence a water management district with respect to a decision of the district in an area of policy or procurement or an attempt to obtain the goodwill of a district official or employee. The term “lobbies” shall be interpreted and applied consistently with the rules of the commission implementing Section 112.3215, F.S. As rule 34-12.125 was not in existence when the Legislature enacted Section 112.3261 on May 2, 2014, the rule is not incorporated by reference into Section 112.3261, F.S.]

“Lobbyist” does not include an attorney or other person who represents a client in a formal administrative proceeding conducted pursuant to Chapter 120, F.S., or in any other formal hearing before an agency.

(1) Formal administrative proceedings conducted pursuant to Chapter 120, F.S., and other formal hearings before an agency include:

(a) Formal and informal proceedings under Sections 120.569 and 120.57, F.S., after the filing of a petition or request for hearing which initiates the proceeding;

(b) Rule challenge proceedings under Section 120.56, F.S., after the filing of the petition or request with the Division of Administrative Hearings;

(c) Declaratory statement proceedings under Section 120.565, F.S., after the filing of the petition for a declaratory statement;

(d) Bid protest proceedings under Section 120.57(3), F.S., after the filing of a formal written protest;

(e) Rulemaking proceedings under Section 120.54, F.S., after the publication of the notice of rule development pursuant to Section 120.54(2), F.S., or the filing of a petition to initiate rulemaking pursuant to Section 120.54(7), F.S., and

(f) All other hearings of an agency of a similar nature to a hearing governed by a provision of Chapter 120, F.S., after the filing of the petition, complaint, or request which initiates the proceeding.

(g) An attorney or other person representing a client who lobbies an agency regarding matters which in the future may result in an administrative proceeding described in paragraphs (a) through (f) above may be a “lobbyist” for purposes of this rule if he or she is seeking to influence the agency with respect to a decision of the agency in the area of “policy,” as defined in subsection 34-12.040(6), F.A.C.

(2) Representation of a client in one of the types of administrative proceedings and formal hearings described in subsection (1) includes all oral and written communications with an agency or any of its representatives which relate to the proceeding or hearing.

Rulemaking Authority 112.3215, 112.322(9) FS. Law Implemented Chapter 2014-183, Section 6, LOF, 112.3215, 112.3261 FS. History—New _____.

34-12.160 Examples of Lobbying Activities Involving Water Management Districts.

As used in this rule Chapter, “lobbying” activities include, for example:

(1) through (5) No change.

Rulemaking Authority 112.3215, 112.322(9), FS. Law Implemented Chapter 2014-183, Section 6, LOF, 112.3215, 112.3261 FS. History—New 10-12-89, Amended 1-4-94.

34-12.165 Examples of Lobbying Activities.

[Notice: This rule replaces Rule 34-12.160, F.A.C., except with respect to lobbying activities involving water management districts. Chapter 2014-183, Section 6, Laws of Florida, created Section 112.3261, F.S., “Lobbying before water management districts: registration.” That section provides that “lobbies” means seeking, on behalf of another person, to influence a water management district with respect to a decision of the district in an area of policy or procurement or an attempt to obtain the goodwill of a district official or employee. The term “lobbies” shall be interpreted and applied consistently with the rules of the commission implementing Section 112.3215, F.S. As Rule 34-12.165, F.A.C., was not in existence when the Legislature enacted Section 112.3261 on May 2, 2014, it is not incorporated by reference into Section 112.3261.]

As used in this rule, “lobbying” activities include, for example:

(1) The representation of a client in communications with the Office of the Governor with respect to legislative matters.

(2) Seeking to influence the content of an agency's request for proposals or specifications for the purchase of goods or services on behalf of another person or governmental entity, unless in regard to the category of purchases described in Rule 34-12.150, F.A.C.

(3) Seeking to influence the priority given by an agency to the purchase of land or to a construction project on behalf of another person or governmental entity.

(4) Seeking to influence an agency's decision regarding a proposed rule in behalf of a client through communications with agency personnel prior to the publication of a notice of rule development pursuant to Section 120.54(2), F.S., or the filing of a petition to initiate rulemaking pursuant to Section 120.54(7), F.S.,

(5) Seeking to influence an agency in behalf of a person or governmental entity with respect to policies of the agency.
Rulemaking Authority 112.3215, 112.322(9) FS. Law Implemented Chapter 2014-183, Section 6, LOF, 112.3215, 112.3261 FS. History—New _____.

34-12.170 Examples of Activities Not Constituting Lobbying Involving Water Management Districts.

(1) through (9) No change.

Rulemaking Authority 112.3215, 112.322(9), FS. Law Implemented Chapter 2014-183, Section 6, LOF, 112.3215, 112.3261 FS. History—New 10-12-89.

34-12.175 Examples of Activities Not Constituting Lobbying.

[Notice: This rule replaces Rule 34-12.170, F.A.C., except with respect to lobbying activities involving water management districts. Chapter 2014-183, Section 6, Laws of Florida, created Section 112.3261, F.S., "Lobbying before water management districts: registration." That section provides that "lobbies" means seeking, on behalf of another person, to influence a water management district with respect to a decision of the district in an area of policy or procurement or an attempt to obtain the goodwill of a district official or employee. The term "lobbies" shall be interpreted and applied consistently with the rules of the commission implementing Section 112.3215, F.S. As this rule section was not in existence when Section 112.3261, F.S., was passed by the Legislature on May 2, 2014, it is not incorporated by reference into Section 112.3261.]

(1) Participation at a bid conference held by an agency after bid specifications have been set and announced by the agency.

(2) The mere submission of a bid or proposal in response to an agency's solicitation of bids or request for proposals.

(3) A request for information about an agency's procedures, forms, budget, budget proposal, programs, or other requirements in behalf of another.

(4) Appearances before an agency and communications with an agency which are initiated by the agency's request, such as a response to an agency's request for information, a response to an agency's request for or invitation to submit comments on a draft or proposed rule, an appearance in response to an agency subpoena, or a quotation of prices or description of materials or services available in response to an agency's inquiry.

(5) Advice or services communicated to an agency which arise out of an existing contractual obligation to the agency to render the advice or services provided.

(6) Representation of a client before an agency where the agency's decision relates to the grant or denial of a permit, license, or certification, or may result in an order imposing or recommending the imposition of disciplinary action against the client.

(7) Representation of a client in a rulemaking following the publication of a notice of rule development pursuant to Section 120.54(2), F.S., or the filing of a petition to initiate rulemaking pursuant to Section 120.54(7), F.S., including but not limited to representation at a publicly noticed hearing or workshop conducted by an agency regarding a proposed agency rule.

(8) Representation of a person before an agency where the person provides only reimbursement for actual travel, lodging, and meal expenses, rather than compensation, remuneration, or a commission for the representation.

(9) Communications with an agency by an expert consultant retained by a person to gather, analyze, or disseminate information required by the agency, when made in connection with the person's application for a permit, license, or certification.

Rulemaking Authority 112.3215, 112.322(9) FS. Law Implemented Chapter 2014-183, Section 6, LOF, 112.3215, 112.3261 FS. History—New _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Virlindia Doss, Executive Director, Commission on Ethics

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Virlindia Doss, Executive Director, Commission on Ethics

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 12, 2014

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 13, 2014

DEPARTMENT OF HEALTH

Office of Compassionate Use

RULE NOS.:	RULE TITLES:
64-4.001	Definitions
64-4.002	Initial Application Requirements for Dispensing Organizations
64-4.003	Biennial Renewal Requirements for Dispensing Organizations
64-4.004	Denial or Revocation for Dispensing Organization Approval
64-4.005	Inspection Procedures
64-4.006	Identification, Labeling and Testing Low-THC Cannabis Plants and Products
64-4.007	Recordkeeping and Reporting Requirements
64-4.008	Procedural Requirements
64-4.009	Compassionate Use Registry

PURPOSE AND EFFECT: This rulemaking establishes a comprehensive regulatory framework for implementing the Compassionate Medical Cannabis Act of 2014. It establishes the requirements for persons who cultivate and produce the medical cannabis as well as the requirements for dispensing and use of the cannabis.

SUMMARY: The rulemaking establishes, licensure and biennial licensure renewal requirements for dispensing organizations, reasons for denial or revocation of dispensing organization approval, inspection procedures for dispensing organization facilities, medical direction for dispensing organizations, requirements for pre-dispensing identification, testing and labelling of low THC cannabis and derivative products, inventory control, recordkeeping and reporting requirements, procedural requirements including dispensing facility hours, policies and procedures for inventory control and patient records, facility security, staffing, facility cleanliness, and refuse removal, requirements for accessing and inputting information as well as maintenance of the compassionate use registry.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION: The agency has determined that seven of the nine rules associated with the regulatory framework 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. The agency has determined that two of the nine rules associated with the regulatory framework, Rules 64-4.002 and 64-4.003, F.A.C., will 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 been prepared by the agency for Rules 64-4.002 and 64-4.003, F.A.C. The Agency has determined that proposed Rule 64-4.003, F.A.C., is expected to require legislative ratification based on the

statement of estimated regulatory costs. Based on the SERC checklist, this rulemaking, except for proposed Rule 64-4.003, F.A.C., will not have an adverse impact or regulatory costs in excess of \$1 million within five years as established in Section 120.541(2)(a), F.S. Proposed section 64-4.003 will have an adverse impact or regulatory costs in excess of \$1 million within five years as established in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding the statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 381.986(5)(d) FS.

LAW IMPLEMENTED: 381.986(5)(b) FS.

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

DATE AND TIME: September 5, 2014, 9:00 a.m. – 5:00 p.m., Eastern Time or until the hearing is concluded

PLACE: Room 152, Betty Easley Conference Center, Esplanade Way, Tallahassee, Florida 32399

Any person wanting to request a hearing regarding the proposed rule must do so within 21 days of the date of publication of this notice by contacting the agency’s designated contact, as described herein.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Linda N. McMullen, Director of Office of Compassionate Use, 4052 Bald Cypress Way, Bin A-02, Tallahassee, Florida 32399-1703, E-mail: linda.mcmullen@flhealth.gov

THE FULL TEXT OF THE PROPOSED RULE IS:

64-4.001 Definitions.

For the purposes of this chapter, the following words and phrases shall have the meanings indicated:

(1) Applicant – An entity with at least 25% ownership by a nursery that meets the requirements of Section 381.986(5)(b)1., F.S., that applies for approval as a dispensing organization.

(2) Approval – Written notification from the department to an applicant that its application for dispensing organization approval has been found to be in compliance with the provisions of this chapter and that the department is awaiting notification from the applicant that it is prepared to be inspected and authorized to begin cultivation and other operations.

(3) Authorization – Written notification by the department to a dispensing organization that it may begin specific phases of operation including cultivation, harvesting, processing, dispensing and other activities authorized by this chapter involving the possession of low-THC cannabis and the manufacturing of low-THC cannabis derivative products. Authorization may be requested and given in stages as the

infrastructure and staffing requirements of the operation are completed.

(4) Batch – means a specific lot of low-THC cannabis derivative product produced from one or more harvests of low-THC cannabis plants that are processed or blended into a uniform mixture before portioning such that all products bearing the same batch number would be expected to be representative of the entire batch for the purpose of laboratory testing.

(5) Batch number – means a unique numeric or alphanumeric identifier assigned to a batch by a dispensing organization when the batch is portioned and packaged for dispensing.

(6) Cultivation – means the reproduction of source plant or tissue culture material.

(7) Derivative product – means forms of low-THC cannabis suitable for routes of medical administration, including but not limited to vapor, resins, salts, extracts, capsules, oral sprays and any compound, mixture or preparation derived from low-THC cannabis plants that is dispensed only from a dispensing organization.

(8) Dispensing Region – A geographical area where the growing, production and dispensing of Low-THC cannabis under the control of a dispensing organization shall occur. The five dispensing regions shall be identified as follows:

(a) Northwest Florida Region consisting of Bay, Calhoun, Escambia, Franklin, Gadsden, Gulf, Holmes, Jackson, Jefferson, Leon, Liberty, Madison, Santa Rosa, Okaloosa, Taylor, Wakulla, Walton, and Washington counties.

(b) Northeast Florida Region consisting of Alachua, Baker, Bradford, Clay, Columbia, Dixie, Duval, Flagler, Gilchrist, Hamilton, Lafayette, Levy, Marion, Nassau, Putnam, St. Johns, Suwannee, and Union counties.

(c) Central Florida Region consisting of Brevard, Citrus, Hardee, Hernando, Indian River, Lake, Martin, Orange, Osceola, Pasco, Pinellas, Polk, Seminole, St. Lucie, Sumter, and Volusia counties.

(d) Southwest Florida Region consisting of Charlotte, Collier, DeSoto, Glades, Hendry, Highlands, Hillsborough, Lee, Manatee, Okeechobee, and Sarasota counties.

(e) Southeast Florida Region consisting of Broward, Dade, Monroe, and Palm Beach counties.

(9) Dispensing Organization – an entity which has been approved by the department to cultivate, process and dispense organically grown low-THC cannabis.

(10) Dispensing Organization Facility – One or multiple structures within the same contiguous property that are used by the dispensing organization for the preparation, cultivation, storage, processing, dispensing, or any other action in the presence of or involving low-THC cannabis.

(11) Edible food product – Food products made with low-THC cannabis such as cakes, cookies, candies, brownies and other food items intended to be taken into the mouth, chewed and swallowed. Low-THC cannabis derivative products such as pills or ingestible substances used as delivery agents for low-THC cannabis such as olive oil are not considered edible food products.

(12) Harvest – A specific lot of low-THC cannabis plants grown from one or more seeds, cuttings or tissue cultures, that are planted, cloned or cultured and harvested at the same time such that any plant in the harvest is expected to be representative of the entire harvest for the purposes of laboratory testing.

(13) Harvest number – means a unique numeric or alphanumeric identifier assigned to a harvest by a dispensing organization when the harvest is planted.

(14) Inventory Agent – An employee of the dispensing organization who has been designated in writing to have oversight of the inventory control system.

(15) Manager – Any person with the authority to exercise operational direction or management of the dispensing organization or the authority to supervise any employee of the dispensing authority, including but not limited to the following:

(a) All directors, officers, board members and managers identified in the most recent annual report filed with the Florida Division of Corporations;

(b) The inventory agent;

(c) The security director;

(d) The medical director; and

(e) If the dispensing organization is a joint venture, all persons associated with each joint venture partner who have the authority to exercise operational direction or management of the dispensing organization or have the authority to supervise any employee of the dispensing organization.

(16) Nursery block number – Subpart of a nursery certificate of registration that identifies where plants or grown or produced.

(17) Owner – Any person, including any individual or other legal entity, with a direct or indirect ownership interest of 5% of more in the applicant, including the possession of stock, equity in capital, or any interest in the profits of the applicant.

(18) Permanent resident – A person has his or her true, fixed and permanent home and principal establishment in Florida to which, whenever absent, he or she has the intention of returning. Once a permanent residence is established in Florida it is presumed to continue until the resident shows that a change has occurred. Any person who has established a residence in this state may manifest and evidence the same by filing a sworn statement pursuant to Section 222.17, F.S.

(19) Routes of administration – means the path by which a low-THC cannabis derivative product is taken into the body, and includes oral, topical, transdermal, and nasal administration.

(20) Tissue culture – Technique of cultivating low-THC cannabis plant tissue in a prepared medium and the low-THC cannabis plant tissue so cultivated.

(21) Transportation plan – Method of transporting up to a 90-day supply of low-THC cannabis derivative product for each qualified registered patient served on the trip from the dispensing organization to qualified registered patients in the state which documents, at a minimum, confirmation of the order from the registry, confirmation from the qualified registered patient that he or she requests delivery, place of delivery, date and time of trip, route of transportation, security of the low-THC cannabis product or products being transported, signature of the qualified registered patient or the qualified registered patient's legal guardian receiving the order, and creation and maintenance of a log of all low-THC derivative products transported on an annual basis.

Rulemaking Authority 381.986(5)(d) FS. Law Implemented 381.986(5)(b) FS. History–New _____.

64-4.002 Initial Application Requirements for Dispensing Organizations.

(1) An entity desiring to be authorized as a dispensing organization shall make application to the department using Form DH8006-OCU-06/2014, "Application for Low-THC Cannabis Dispensing Organization Approval" herein incorporated by reference and available at <https://flrules.com/gateway/reference.asp?No=Ref-#####>. Each nursery that meets the requirements of Section 381.986(5)(b)1., F.S., may have an ownership interest in only one application per qualifying nursery registration. The qualifying nursery certificate of registration or nursery block thereof must be located within the dispensing region applied for.

(2) In addition to the completed application form, applicants shall provide the following exhibits:

(a) Written documentation demonstrating that the applicant meets the requirements of Section 381.986(5)(b)1., F.S.;

(b) Written documentation of the applicant's plan for cultivating low-THC cannabis, and processing and dispensing low-THC cannabis derivative products, including a business plan showing applicant's expected production.

(c) Written documentation of a detailed security and safety plan to include, but not be limited to:

1. Locking options, alarm systems, and video surveillance;
2. Diversion and trafficking prevention procedures;
3. A facility emergency management plan;

4. Proof of compliance or the ability to comply with the current local and state building codes, fire codes and electric codes.

(d) Written documentation of the applicant's quality assurance plan to ensure the quality and consistency of low-THC cannabis grown, processed and dispensed.

(e) Written documentation demonstrating the applicant's ability to obtain and maintain the premises, facilities, resources, and personnel necessary to operate as a dispensing organization. At a minimum, documentation shall include:

1. A map showing the location of the applicant's dispensing organization facility;

2. A site plan drawn to scale of the actual or proposed cultivation, processing and dispensing location showing streets, property lines, buildings, parking areas, outdoor areas if applicable, fences, security features, fire hydrants if applicable, and access to water mains; and

3. A floor plan drawn to scale of the actual or proposed building or buildings where the cultivation, processing, and dispensing activities will occur showing the:

a. Layout and dimensions of each room;

b. Name and function of each room;

c. Location of each hand-washing sink;

d. Location of each toilet room;

e. Means of ingress and egress; and

f. Location of natural and artificial lighting sources;

4. A list of current and proposed staffing including:

a. Position, duties and responsibilities;

b. The age in years of each current employee; and

c. Written documentation that each employee has successfully completed Level-2 background screening within the last year;

(f) Written documentation that the applicant has the ability to maintain accountability of all raw materials, finished products, and any byproducts by submission of an inventory control plan that meets the requirements of this chapter;

(g) Written documentation that the applicant possesses an infrastructure reasonably located to dispense low-THC cannabis derivative products to registered patients in the state.

At a minimum, such documentation shall include the physical address of the dispensing organization's dispensing facility and photographs showing the public access, driveway, parking and public access to the dispensary location and a transportation plan, if applicable, for delivery to qualified registered patients;

(h) Written documentation that the applicant has the experience, equipment, training, ability and personnel necessary to safely manufacture or produce low-THC cannabis derivative products that will be ingested by qualified registered patients.

(i) Written documentation of the applicant's financial strength as required by Section 381.986(5)(b)5., F.S., including a financial statement prepared in accordance with generally accepted auditing standards by a Certified Public Accountant licensed pursuant to Chapter 473, F.S.

(j) Written documentation of the ability to post a \$5 million performance bond for the biennial approval period. The condition of the bond shall be that in the event the dispensing organization fails to renew its approval or its approval is revoked, it shall destroy all low-THC cannabis remaining under its control. The bond, or a portion thereof, shall be paid to the Office of Compassionate Use in an amount necessary to cover the costs of securing and destroying all low-THC cannabis not so destroyed and remaining under the control of the dispensing organization.

(k) Written documentation that all owners and managers of the dispensing organization have successfully completed Level-2 background screening pursuant to Section 435.04, F.S., within the last year, to include:

1. An organizational chart illustrating the supervisory structure of the dispensing organization; and

2. A list of all owners and managers indicating the date and status of each individual's most recent Level-2 background screening.

3. For the purposes of this chapter, the following individuals are considered owners or managers:

a. If an individual is applying to become a dispensing organization, the individual;

b. The dispensing organization's inventory agent;

c. The dispensing organization's security director; and

d. The dispensing organization's medical director.

(l) Written documentation that the organization employs a medical director who is a physician licensed pursuant to Chapter 458 or 459, F.S., who does not register qualified patients or place orders for low-THC cannabis derivative products in the Compassionate Use Registry. For the purposes of this chapter, employment means a relationship evidenced by an independent contract or where compensation can be documented by the regular deduction of FICA and federal withholding tax as required by law.

(3) If the applicant intends to claim any exemption from public records disclosure under Section 119.07, F.S., or any other exemption from public records disclosure provided by law for any part of its application, it shall indicate on the application the specific sections for which it claims an exemption and the basis for the exemption.

(4) Any completed "Application for Low-THC Cannabis Dispensing Organization Approval" and all required exhibits and supporting documents shall be delivered to the Agency Clerk of the Department of Health physically located at 2585 Merchants Row Boulevard in Tallahassee, Florida, no earlier

than 10:00 AM, Eastern Time, on the effective date of this rule and no later than 5:00 PM, Eastern Time, 15 calendar days after the effective date of this rule. A courtesy copy of the completed application shall also be delivered to the Sheriff of the county in which the dispensing organization facility is located.

(a) The Department will substantively review and evaluate all timely received applications to determine if the applicant is qualified by meeting the requirements of Section 381.986(5)(b), F.S., and this Chapter. If more than one applicant for a dispensing region is qualified and its application is timely received, the department will provide a computer program method for a double random lottery-type selection by public drawing to designate the approved applicant and the rank order of other applications within each dispensing region.

(b) Upon notification that it has been selected as a region's dispensing organization, the applicant shall have ten calendar days to pay a non-refundable \$150,000 application fee to the department and post a \$5 million performance bond.

(c) If the selected applicant fails to pay the application fee and post the bond within the required timeframes, the applicant next in rank order and located in the applicable dispensing region shall be selected and the selected applicant notified.

Rulemaking Authority 381.986(5)(d) FS. Law Implemented 381.986(5)(b) FS. History--New _____.

64-4.003 Biennial Renewal Requirements for Dispensing Organizations.

(1) No less than 60 calendar days prior to the expiration of an existing dispensing organization's authorization to dispense low-THC cannabis derivative products, the dispensing organization shall make application for renewal of the dispensing organization approval using Form DH8006-OCU-06/2014, "Application for Low-THC Cannabis Dispensing Organization Approval" herein incorporated by reference and available at <https://flrules.com/gateway/reference.asp?No=Ref-#####>, indicating that the application is a renewal application.

(2) In addition to the completed application form, dispensing organization renewal applicants shall:

(a) Demonstrate that they continue to meet the requirements of Section 381.986(5)(b)1.-7., F.S., by updating the documentation submitted with the original application or providing a notarized statement that there have been no changes;

(b) Provide written documentation that any violations noted during any inspections or investigations by the department, Department of Agriculture and Consumer Services or law enforcement officials have been corrected; and

(c) Provide written documentation of compliance with the financial requirements of Section 381.986(5)(b)5., F.S., including a financial report of an audit by a Florida Certified

Public Accountant of the financial statement for the previous two years.

(3) If the dispensing organization meets the requirements of Section 381.986(5)(b), F.S., and this chapter, the department shall notify the dispensing organization that it intends to renew the approval.

(4) Upon notification that its renewal will be approved, the dispensing organization shall have 30 calendar days to pay a nonrefundable \$300,000 renewal fee to the department and to provide proof that its \$5 million performance bond remains in effect.

(5) If the applicant fails to renew within the required timeframes, the department shall seek new applications for a dispensing organization in the applicable dispensing region.

(6) A dispensing organization that fails to renew its approval shall not dispense low-THC cannabis products after midnight local time on the date that its authorization expires and shall destroy all low-THC cannabis in its possession within 24 hours of the last dispensing day. Any undestroyed low-THC cannabis remaining under the control of the dispensing organization more than 24 hours after the last dispensing day shall be seized and destroyed by the Department.

PROPOSED EFFECTIVE DATE: Upon Legislative ratification.

Rulemaking Authority 381.986(5)(d) FS. Law Implemented 381.986(5)(b) FS. History—New _____.

64-4.004 Denial or Revocation of Dispensing Organization Approval.

(1) The department shall deny an application for a dispensing organization approval or renewal if:

(a) Any dispensing organization facility is within 1000 feet, as measured from the primary dispensing organization structure to the nearest property line of an elementary, middle or secondary school, day care facility as defined in Section 402.302, F.S., county or municipal park, or place of worship that existed before the date the dispensing organization submitted its initial application for approval;

(b) Any owner or manager:

1. Has been convicted of a felony offense;

2. Has served as an owner or manager for any entity or organization in any state that has had its authority to cultivate, harvest, process or dispense low-THC cannabis or low-THC cannabis derivative product revoked;

3. Is under 21 years of age;

4. Is a physician currently ordering low-THC cannabis derivative products for use by qualified registered patients;

5. Is a law enforcement official; or

6. Is an employee or contractor of the department;

(c) The application of the dispensing organization does not comply with the requirements Section 381.986, F.S., or this chapter;

(d) The dispensing organization has failed to correct any violation noted during an inspection in accordance with its corrective action plan; or

(e) The applicant provides false or misleading information to the department.

(2) The department shall revoke its approval of the dispensing organization if:

(a) The dispensing organization:

1. Cultivates low-THC cannabis before obtaining department authorization; or

2. Knowingly dispenses, delivers, or otherwise transfers low-THC cannabis derivative product to an individual or entity other than a qualified registered patient or a qualified registered patient's legal guardian; or

(b) An owner or manager has been convicted of a felony offense; or

(3) The department may revoke a dispensing organization's approval or authorization if the dispensing organization does not:

(a) Comply with the requirements in Section 381.986, F.S., or this chapter;

(b) Implement the policies and procedures or comply with the statements provided to the department with the dispensing organization's application;

(c) Seek authorization to begin cultivation within 75 calendar days of application approval; or

(d) Begin dispensing within 150 calendar days of the authorization granted pursuant to subsection 64-4.005(2), F.A.C.

Rulemaking Authority 381.986(5)(d) FS. Law Implemented 381.986(5)(b) FS. History—New _____.

64-4.005 Inspection Procedures.

(1) Submission of an application for dispensing organization approval constitutes permission for entry by the department, the Department of Agriculture and Consumer Services or law enforcement officials and agents into any dispensing organization facility to inspect any portion of the facility, review the records required pursuant to Section 381.986, F.S., or this chapter, and collect samples of any low-THC cannabis for laboratory examination at any reasonable time. All inspectors shall follow the dispensing organization's sanitation protocol when conducting any inspection.

(2) No less than 30 calendar days prior to the initial cultivation of low-THC cannabis, the dispensing organization shall notify the department and the sheriff of the county in which the dispensing organization facility is located that the dispensing organization facility is complete, the dispensing

organization is in compliance with Section 381.986, F.S., and this chapter and is seeking authorization to begin operation. No low-THC cannabis, including seeds, tissue culture, and cuttings, may be present in any dispensing organization facility prior to authorization by the department.

(3) If the department identifies a violation of Section 381.986, F.S., or this chapter during an inspection of a dispensing organization facility, the dispensing organization shall notify the department in writing, with a postmark date within 20 working days after the date of receipt of the written notice of violations, identifying the corrective actions taken and the date of the correction.

Rulemaking Authority 381.986(5)(d) FS. Law Implemented 381.986(5)(b) FS. History—New _____.

64-4.006 Identification, Labeling and Testing Low-THC Cannabis Seeds, Dried Flowers and Derivative Products.

(1) A dispensing organization shall ensure that the low-THC cannabis derivative product provided to a qualified patient is in medical grade, childproof containers labeled with:

(a) The dispensing organization name and location;

(b) The amount, harvest number, and batch number of the low-THC cannabis derivative product being dispensed;

(c) The date of product processing or manufacture;

(d) A list of all additives, including pesticides, herbicides, and fertilizers, used in the cultivation and production of the low-THC Cannabis;

(e) The percent by weight of tetrahydrocannabinol and cannabidiol; and

(f) The registry identification number of the qualified registered patient.

(2) Prior to dispensing any low-THC derivative product, a dispensing organization shall sample and have tested by a department approved testing laboratory each batch of each product to be distributed. The testing laboratory shall file with the department an electronic copy of each laboratory test result for any batch that does not pass the microbial, mycotoxin, heavy metal, pesticide, chemical residue or residual solvents levels test or meet the composition requirements required by s. 381.986(1)(b), F.S. Dispensing shall not occur until the test results have been received by the dispensing organization. Testing shall include, but is not limited to:

(a) Tetrahydrocannabinol concentration reported as a percentage by weight;

(b) Cannabidiol concentration reported as percentage by weight; and

(c) Bacteria and molds, including aerobic bacteria, e coli, enterobacteria, powdery mildew, penicillium, yeast, aspergillus, cladosporin, fusarium, botrytis, aureobasidium and acremonium.

(d) Heavy metals;

(e) All chemical additives, including nonorganic pesticides, herbicides, and fertilizers, and solvents used in the cultivation and production of the low-THC Cannabis reported as parts per billion.

(3) The dispensing organization shall provide copies of any test results to the department upon request.

(4) If any batch sample test result shows the presence of a chemical additive over the Health Advisory Level (HAL) as provided in the department's Environmental Chemistry Analyte List, the entire batch from which the sample was derived shall be identified and segregated to prevent further processing or distribution. The entire batch and harvest shall be destroyed.

(5) Any batch sample or any other sample that exceeds 0.8% tetrahydrocannabinol by weight or 10% or less of cannabidiol by weight shall be reported immediately to law enforcement officials. The entire batch or other material from which the sample was derived shall be identified and segregated to prevent further processing or dispensing. If the batch cannot be made to conform in a reasonable period of time, any further handling and destruction of the material shall be conducted with the consent of law enforcement officials.

(6) Upon request from the department, a dispensing organization shall submit a sample of any specific seed, dried flower or derivative product from the low-THC cannabis inventory to a laboratory selected by the department for analysis and reporting to the department.

(7) Laboratories shall immediately destroy any untested low-THC cannabis or low-THC cannabis derivative product upon the completion of the testing. Laboratories shall retain the tested sample for 30 calendar days to allow for retesting before destroying the sample. If the low-THC cannabis or low-THC cannabis derivative product is destroyed, the time and method of destruction or disposal shall be documented.

(8) Compliance with the testing requirements constitutes the legal authority to possess and transmit low-THC cannabis and low-THC cannabis derivative products under Florida law.

(9) All low-THC derivative products shall be maintained in a climate-controlled and appropriate environment.

Rulemaking Authority 381.986(5)(d) FS. Law Implemented 381.986(5)(b) FS. History—New _____.

64-4.007 Recordkeeping and Reporting Requirements.

(1) A dispensing organization shall designate in writing an inventory agent who has oversight of the inventory control system.

(2) A dispensing organization shall establish and implement an inventory control system for the low-THC cannabis plants and derivative products that documents:

(a) Each day's beginning and ending inventory of, seeds, tissue culture, cuttings, harvests, processed low-THC cannabis derivative products, sales, disbursements, and disposal of unusable plants or low-THC cannabis derivative products;

(b) For each harvest of low-THC cannabis cultivated:

1. The harvest number;

2. Whether the harvest originated from seeds, tissue culture or cuttings;

3. The strain of the seeds, tissue culture or cuttings planted;

4. The number of seeds, tissue culture or cuttings planted;

5. The date the seeds, tissue culture or cuttings were planted;

6. A list of all chemical additives, including organic pesticides, herbicides, and fertilizers used in the cultivation;

7. The number of low-THC plants grown to maturity;

8. Date of harvest;

9. Final harvest yield weight;

10. Name of the inventory agent responsible for the harvest, and

11. The disposal of low-THC plants or plant parts not used for the production of dispensable products including the:

a. Description of and reason for disposal including, if applicable, the number of failed or other unusable plants;

b. Date of disposal;

c. Method of disposal; and

d. Name of the inventory agent responsible for the disposal.

(c) For each batch of low-THC cannabis produced:

1. The batch number;

2. The harvest number(s) of the low-THC plants incorporated into the batch;

3. The name (if applicable) of the low-THC cannabis derivative product produced;

4. Form and quantity of low-THC cannabis derivative product produced;

5. Date sampled for laboratory analysis;

6. Laboratory sample results; and

7. Date laboratory results were received.

(d) For low-THC cannabis derivative products dispensed:

1. Name (if applicable) of the low-THC cannabis derivative product;

2. Form of the low-THC cannabis derivative product;

3. Batch number;

4. Amount of each low-THC cannabis derivative product dispensed; and

5. Price of the low-THC cannabis derivative product dispensed

(e) For low-THC cannabis derivative products disposed:

1. Name (if applicable) of the low-THC cannabis derivative product, form, batch number and amount;

2. Reason for disposal; and

3. Method of disposal.

(3) The inventory agent shall conduct and document an audit of the dispensing organization's inventory at least once every 30 days. If the audit identifies a discrepancy in the amount of low-THC cannabis or low-THC cannabis derivative product, the dispensing organization shall determine where the discrepancy has occurred and take and document immediate corrective action. The dispensing organization shall notify the department of any identified discrepancy and the corrective action taken within 5 working days of the identification of the discrepancy. If criminal activity is suspected, the dispensing organization shall immediately report the suspicion to law enforcement officials.

(4) The dispensing organization shall maintain the required documentation for a minimum of five years from the date of the document and provide the documentation to the department upon request.

Rulemaking Authority 381.986(5)(d) FS. Law Implemented 381.986(5)(b) FS. History—New _____.

64-4.008 Procedural Requirements.

(1) A dispensing organization shall:

(a) Ensure that dispensing hours of operation, at a minimum, adhere to the dispensing availability proposed in the approved application, and that its dispensary is operating and available to dispense low-THC cannabis derivative product to any qualified registered patient on a regular schedule which shall be prominently displayed in the dispensary, posted online and available upon request to qualified registered patients, their legal guardians and ordering physicians;

(b) Develop, document, and implement policies and procedures regarding:

1. Training and adherence to confidentiality requirements;

2. Inventory control; and

3. Patient records;

(c) Maintain policies and procedures and provide copies to the department upon request;

(d) Post the following information in a place that can be viewed by individuals entering the dispensary:

1. Name of the dispensing organization;

2. Name of the medical director and the medical director's license number; and

3. Hours of operation;

(e) Limit access to the dispensing organization to owners, agents, managers, designated employees and qualified registered patients, their legal guardians, authorized inspectors and authorized visitors. Authorized visitors must wear an identifying badge and be escorted and monitored at all times by an owner, manager, agent or employee. The dispensing organization shall create and maintain a visitor log and the name

of any visitor and the date and duration of the visit shall be entered the log. All authorized visitors must comply with the sanitary protocol of the dispensing organization; and

(f) Advise the department within seven calendar days of any change in medical director. A dispensing organization cannot operate in the absence of a contracted or employed medical director.

(2) The dispensing organization shall cultivate, process, store, dispense, and perform any other activity involving low-THC cannabis in an enclosed and locked facility that protects the growing and processing operations from view.

(3) The dispensing organization shall make reasonable efforts to mitigate odors.

(4) Dispensing organizations shall not produce or provide low-THC cannabis that is part of, mixed with, or added to an edible food product.

(5) The dispensing organization shall ensure that all buildings and equipment used for the cultivation, harvest, preparation, packaging, storage, or sale of low-THC cannabis and low-THC cannabis derivative products are maintained in a clean and sanitary condition.

(a) Low-THC cannabis in the process of preparation, production, packing, storage, sale or dispensing shall be protected from insects, dust, dirt and other contamination in fully enclosed rooms.

(b) Refuse or waste products incident to the manufacture, preparation, packing, selling, or distribution of low-THC cannabis and low-THC cannabis derivative products shall be destroyed on-site at least once every 24 hours.

(c) All trucks, trays, buckets, other receptacles, platforms, racks, tables, shelves, knives, saws, cleavers, other utensils, or the machinery used in moving, handling, cutting, chopping, mixing, canning, packaging, or other processes shall be cleaned at least once every 24 hours.

(6) The medical director must be onsite or available by telephone, pager or other electronic communication and must designate a back-up medical director when not so available. The medical director shall provide for standards and protocols that ensure proper testing of low-THC medical cannabis derivative products for potency and contamination. The medical director shall assist with the development and implementation of policies and procedures regarding, at a minimum, emergency responses, sanitary practices, compliance with state and federal regulations regarding confidentiality of personally identifiable health information, quality assurance, and disease prevention. The medical director shall also respond to the Department of Health and local municipalities regarding compliance with rules and regulations and community health and public safety concerns. If the medical director determines that any employee of the dispensing organization has a health condition that may adversely affect the safety or quality of the low-THC cannabis

or derivative products, the employee shall be prohibited from direct contact with any product or equipment or materials for processing low-THC cannabis until the medical director determines that the employee's health condition will not adversely affect the safety and quality of the low-THC cannabis.

(7) Dispensing organizations shall ensure that all owners, managers and employees are at least 21 years of age and have successfully completed Level-2 background screening within the last year before commencing employment. Any owner, manager or employee arrested for a disqualifying felony shall be immediately suspended. Any owner, manager or employee shall be immediately terminated upon conviction of a disqualifying felony.

(8) With approval from the Department, dispensing organizations may alter, expand or consolidate their infrastructure, operations or staffing structure in order to better serve patients, provided the changes comply with the requirements of Section 381.986(5)(b), F.S., and this chapter. Dispensing organizations shall request approval using Form DH8007-OCU-06/2014, "Request to Alter, Expand or Consolidate Dispensing Organization" herein incorporated by reference and available at <https://flrules.com/gateway/reference.asp?No=Ref-####>.

Rulemaking Authority 381.986(5)(d) FS. Law Implemented 381.986(5)(b) FS. History—New _____.

64-4.009 Compassionate Use Registry.

(1) Ordering physicians licensed under Chapter 458 or 459, F.S., meeting the educational requirements of Section 381.986(4), F.S., may access the Compassionate Use Registry using their existing MQA Services credentials.

(2) Designated persons may request access to the Compassionate Use Registry by completing form DH8008-OCU-06/2014, "Request for Access to the Compassionate Use Registry", herein incorporated by reference and available at <https://flrules.com/gateway/reference.asp?No=Ref-####>.

Those requesting access must meet one of the following criteria:

(a) Authorized employee of a dispensing organization - Each dispensing organization may designate up to five employees for access to the Compassionate Use Registry;

(b) Law enforcement official;

(c) Authorized employee of the University of Florida, College of Pharmacy Program – The University of Florida College of Pharmacy may designate up to five employees for access to the Compassionate Use Registry;

(d) Authorized employee of the department; or

(e) A person authorized by the department to conduct research pursuant to Section 381.987(3)(f), F.S.

(3) Persons seeking to access to the registry shall have successfully completed a department-approved course in their responsibilities related to patient confidentiality and shall make documentation of completion available to the department upon request.

(4) Before dispensing any low-THC cannabis derivative product to a qualified registered patient or the patient’s legal guardian, the dispensing organization must verify that the patient has an active registration, the order presented matches the order contents as recorded by the physician in the registry and the order has not already been filled.

(5) The dispensing organization shall enter a dispensing action into the registry immediately upon dispensing the low-THC cannabis to the qualified registered patient or the patient’s legal guardian.

Rulemaking Authority 381.986(5)(d) FS. Law Implemented 381.986(5)(a) FS. History—New _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Linda N. McMullen
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: John H. Armstrong, MD, FACS, Surgeon General and Secretary
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 13, 2014
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: June 18, 2014

DEPARTMENT OF ECONOMIC OPPORTUNITY

Division of Workforce Services

RULE NO.: RULE TITLE:
73B-10.037 Public Use Forms

PURPOSE AND EFFECT: To update Reemployment Tax Forms by amending Forms so that they reflect the most recent statutory changes.

SUMMARY: These rules will address the Reemployment Tax of the Florida Reemployment Assistance Program. These rules will provide Forms for individuals and employers to file documents necessary for the administration of Reemployment Tax in Florida.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this 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: The agency has performed a review of the statutory requirements and has determined that its proposed rule 73B-10.037, has no adverse impact or regulatory costs which exceed any of the criteria established in Section 120.541(2)(a), Florida Statutes. The rule is therefore expected be able to take effect without the need of being ratified by the Legislature.

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: 443.1317 FS.

LAW IMPLEMENTED: 443.131, 443.141, 443.171(5) FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Michael Golen, Office of General Counsel, Department of Economic Opportunity, 107 East Madison Street, MSC 110, Tallahassee, Florida 32399, (850)245-7150

THE FULL TEXT OF THE PROPOSED RULE IS:

73B-10.037 Public Use Forms.

(1) No change.

(2) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the DOR’s Internet site at www.myflorida.com/dor/forms; or, 2) calling DOR 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, Taxpayer Services, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

Form Number	Title	Effective Date
(3)(a): RT-6	Employer’s Quarterly Report (R. 01/15 01/13)	6-2-14

(<http://www.flrules.org/Gateway/reference.asp?No=Ref->_____)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-03951>)

(b): RT-6A	Employer’s Quarterly Report Continuation Sheet (R. 01/15 4/13)	6-2-14
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(<http://www.flrules.org/Gateway/reference.asp?No=Ref->_____)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-03951>)

- (c): RT-6EW Employer’s Quarterly Report for Employees Contracted to Governmental or Nonprofit Educational Institutions (R. 01/15 01/43) 6-2-14
(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)
(<http://www.flrules.org/Gateway/reference.asp?No=Ref-03951>)
- (d): RT-6N Employer’s Quarterly Report Instructions (R. 01/15 01/43) 6-2-14
(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)
(<http://www.flrules.org/Gateway/reference.asp?No=Ref-03951>)
- (e): RT-6NF Employer’s Quarterly Report for Out-of-State Taxable Wages (R. 01/15 1/43) 6-2-14
(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)
(<http://www.flrules.org/Gateway/reference.asp?No=Ref-03951>)
- (4)(a): RT-7 Employer’s Reemployment Tax Annual Report for Employers of Domestic Employees Only (R. 12/15 12/42) 6-2-14
(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)
(<http://www.flrules.org/Gateway/reference.asp?No=Ref-03951>)
- (b) No change.
- (5) No change.
- (6): RT-19 Reemployment Tax Data Release Agreement (R. 04/14) 6-2-14
(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)
- (6)(a): RT-28 Election of Nonprofit Organization Method of Payment Under the Florida Reemployment Tax Law (R. 05/14 01/43) 6-2-14
(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)
(<http://www.flrules.org/Gateway/reference.asp?No=Ref-03951>)
- (b): RT-28G Election of Public Employer Method of Payment Under the Florida Reemployment Tax Law (R. 04/14 03/43) 6-2-14
(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)
(<http://www.flrules.org/Gateway/reference.asp?No=Ref-03951>)
- (c): RT-28T Indian Tribe Election of Payment Method Under the Florida Reemployment Tax Law (R. 05/14 01/43) 6-2-14
(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)
(<http://www.flrules.org/Gateway/reference.asp?No=Ref-03951>)
- (7) No change.
- (8): RT-89 Reemployment Tax Instructions for Excess Wage Computation (R. 01/15 01/43) 6-2-14
(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)
(<http://www.flrules.org/Gateway/reference.asp?No=Ref-03952>)
- (9) No change.
- (10)(a) through (11) No change.
- (12): RTS-3 Employer Account Change Form (R. 01/15 01/43) 6-2-14
(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)
(<http://www.flrules.org/Gateway/reference.asp?No=Ref-03952>)

- (13) through (17) No change.
 - (18): RTS-70 Application for Common Paymaster (R. 04/14 01/43) 6-2-14
(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)
(<http://www.flrules.org/Gateway/reference.asp?No=Ref-03953>)
 - (19): RTS-71 Quarterly Concurrent Employment Report (R. 01/15 01/43) 6-2-14
(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)
(<http://www.flrules.org/Gateway/reference.asp?No=Ref-03953>)
 - (20) through (21) No change.
- Rulemaking Authority 443.1317 FS. Law Implemented 443.131, 443.141, 443.171(5), 443.1415 FS. History—New 1-19-03, Amended 7-8-04, 7-18-06, 12-27-06, Formerly 60BB-2.037, Amended 6-2-14,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Michael Golen, Office of General Counsel
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Jesse Panuccio
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 12, 2014
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 31, 2014

Section III

Notice of Changes, Corrections and Withdrawals

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

RULE NO.: 61-24.004
 RULE TITLE: Collection and Payment of Fees
 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. 40, No. 130, July 7, 2014 issue of the Florida Administrative Register.

61-24.004 Collection and Payment of Fees.

- (1) No change.
- (2) All fees indicated by the schedule above shall be paid in the form of a check, bank draft, or money order made payable to the Department of Business and Professional Regulation. ~~Unless specifically authorized by rule, all fees are non-refundable.~~

Rulemaking Authority 455.271, 455.203, 468.457 FS. Law Implemented ~~215.405~~, 455.203, 455.2281, 455.271, 468.453, 468.4536 FS. History—New 1-4-89, Formerly 21-24.004, Amended 3-28-96, 6-9-03, 1-25-12,_____.

Section IV Emergency Rules

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: RULE TITLE:

12CER14-06 Adjustments for Excess Section 179 Expense and Special Bonus

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Chapter 2013-46, Laws of Florida (L.O.F.), 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 2013-46, L.O.F., retroactively makes changes related to bonus depreciation and Section 179 expense of the Internal Revenue Code (IRC). 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 2013-46, L.O.F., and determined that all conditions necessary for this emergency rule have been met. The law is retroactive, and as a result, some taxpayers may 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 12CER14-6, F.A.C. (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 IRC Section 179 expense in excess of \$128,000 (for tax years beginning in 2013) and bonus depreciation under IRC Sections 167 and 168(k), for assets purchased in 2013. This emergency rule: (1) provides the additions that taxpayers are required to add back to the amount of the federal deduction claimed under IRC Sections 167 and 168(k) for bonus depreciation (for assets placed in service in 2013) and under IRC Section 179 that exceeds \$128,000 (for tax years beginning in 2013); (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., are allowed.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Affan Qureshi, Senior Attorney, Technical Assistance and Dispute Resolution, Department of Revenue, P. O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7602.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12CER14-6 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 Section 179 of the Internal Revenue Code ("IRC") expense in excess of \$128,000 (for tax years beginning in 2013) and bonus depreciation under IRC Sections 167 and 168(k) for assets placed in service in 2013.

(2) Additions Required:

(a) For tax years that begin in 2013, taxpayers are required to add back the amount of the federal deduction claimed under IRC Section 179 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, 2012, and before January 1, 2014.

(3) Subtractions Allowed:

(a) 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 IRC Section 179 expense and one-seventh of the amount of bonus depreciation that is added back under Section 220.13(1)(e), F.S.

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

(c) Subtractions under Section 220.13(1)(e), F.S., may create or increase a net operating loss.

(d) 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.

(4) 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 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 applicable 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), F.S., on Part I of Form F-1065.

(5) Basis of Property: The adjustments required by Section 220.13(1)(e)1. and 2., F.S., (relating to excess IRC Section 179 expense and 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.

(6) Amended Returns and Section 220.13(1)(e), F.S. Taxpayers that filed their Florida corporate income tax return(s) in a manner inconsistent with these changes in law are required to amend their Florida corporate income tax return(s) to conform to the new law. To the extent that any tax is due and paid on an amended return(s) as a result of these changes in law for the differences between the additions and subtractions required by Section 220.13(1)(e), F.S., and the adjustments required by Section 220.13(1)(e), F.S., reasonable cause exists under Rule 12-13.007, F.A.C., for a waiver of the resulting penalty. 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.

(7) 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 bonus depreciation (for assets placed in service in 2013) or a deduction for IRC Section 179 expense in excess of \$128,000 (for tax years beginning in 2013), no add-back is required or subtraction allowed for Florida corporate income tax purposes. Similarly, if a taxpayer did not add back bonus depreciation or excess IRC Section 179 expense 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.

(8) No subtraction is allowed for bonus depreciation or IRC Section 179 expense unless it has been added back in computing Florida taxable income under Section 220.13(1)(e), F.S.

Rulemaking Authority: s. 3, Ch. 2011-229, L.O.F. Law Implemented Ch. 2011-229, L.O.F. History—New 8-13-14.

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

EFFECTIVE DATE: August 13, 2014

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NO.: RULE TITLE:
12CER14-7 Adjustments for Excess Section 179
Expense and Special Bonus

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.). This emergency rule establishes procedures for reporting the additions and claiming the subtractions required by Section 220.13(1)(e), F.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. 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 returns.

SUMMARY: Emergency Rule 12CER14-2, F.A.C. (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 2012) 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 and 2012); (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., are allowed.

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:

12CER14-7 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 2012) and bonus depreciation under IRC sections 167 and 168(k) for assets placed in service on or after January 1, 2010, and on or before December 31, 2012.

(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 on or after January 1, 2010, and on or before December 31, 2012.

(3) Subtractions Allowed:

(a) 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 IRC section

179 expense and one-seventh of the amount of bonus depreciation that is added back under Section 220.13(1)(e), F.S.

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

(c) 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.

(4) 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 Emergency 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 applicable 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), F.S., on Part I of Form F-1065.

(5) Basis of Property: The adjustments required by Section 220.13(1)(e)1. and 2., F.S., (relating to excess IRC section 179 expense and 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.

(6) 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 bonus depreciation or a deduction 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 2012), no add-back is required or subtraction allowed for Florida corporate income tax purposes. Similarly, if a taxpayer did not add back bonus depreciation or excess section 179 expense 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.

(7) No subtraction is allowed for bonus depreciation or IRC section 179 expense unless it has been added back in computing Florida taxable income under Section 220.13(1)(e), F.S. Rulemaking Authority: s. 3, Ch. 2011-229, L.O.F. Law Implemented Ch. 2011-229, L.O.F. History—New 8-13-14.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE ARE SPECIFIED IN THIS RULE.
EFFECTIVE DATE: August 13, 2014

Section V Petitions and Dispositions Regarding Rule Variance or Waiver

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-5.001 Safety Standards

The Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety hereby gives notice:

On August 12, 2014, the Division issued an order. The Final Order was in response to a Petition for an emergency temporary Variance from Chipola Apartments, filed July 30, 2014, and advertised on August 1, 2014, in Vol. 40, No. 149, of the Florida Administrative Register. No comments were received in response to the petition. The Final Order on the Petition for Variance grants the Petitioner a variance from Rule 3.11.3 ASME A17.3, 1996 edition, as adopted by paragraph 61C-5.001(1)(a), Florida Administrative Code, that requires upgrading the elevators with firefighters' emergency operations because the Petitioner has demonstrated that the purpose of the underlying statute has been met and that Petitioner would suffer a substantial hardship if required to comply with this rule (VW2014-273).

A copy of the Order or additional information may be obtained by contacting: Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-5.001 Safety Standards

NOTICE IS HEREBY GIVEN that on August 12, 2014, the Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety, received a petition for Harbour Towers Condo Assoc. Inc. of NPB. Petitioner seeks a variance of the requirements of an

unspecified Section of A17.3, as adopted by subsection 61C-5.001(1), Florida Administrative Code, that requires upgrading the elevators operations which poses a significant economic/financial hardship. Any interested person may file comments within 14 days of the publication of this notice with Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013 (VW2014-287).

A copy of the Petition for Variance or Waiver may be obtained by contacting: Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-5.001 Safety Standards

NOTICE IS HEREBY GIVEN that on August 7, 2014, the Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety, received a petition for Albacoa Town Center. Petitioner seeks a variance of the requirements of ASME A17.1b, Section 2.20.1, 2.18.5.1, 2.20.4, 2.20.5 and 2.20.9 as adopted by paragraph 61C-5.001(1)(a), Florida Administrative Code, that requires steel ropes of a minimum diameter of 9.5 mm which poses a significant economic/financial hardship. Any interested person may file comments within 14 days of the publication of this notice with Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013 (VW2014-283).

A copy of the Petition for Variance or Waiver may be obtained by contacting: Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-5.001 Safety Standards

NOTICE IS HEREBY GIVEN that on August 11, 2014, the Department of Business and Professional Regulation, Division of Hotels and Restaurants, Bureau of Elevator Safety, received a petition for On the Beach Condominium. Petitioner seeks an emergency variance of the requirements of ASME A17.3, Section 3.11.1, as adopted by subsection 61C-5.001(1), Florida Administrative Code, that requires upgrading the elevators car emergency signaling devices which poses a significant economic/financial hardship. Any interested person may file comments within 5 days of the publication of this notice with Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013 (VW2014-286).

A copy of the Petition for Variance or Waiver may be obtained by contacting: Mark Boutin, Bureau of Elevator Safety, 1940 North Monroe Street, Tallahassee, Florida 32399-1013.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

RULE NOS.:RULE TITLES:

62-610.466 Aquifer Storage and Recovery (ASR)

62-610.563 Waste Treatment and Disinfection

NOTICE IS HEREBY GIVEN that on August 8, 2014, the Department of Environmental Protection received a petition for a variance from the Destin Water Users, Inc., from subparagraphs 62-610.466(9)(a)1 and 62-610.563(3)(b)1.a, FAC, which sets treatment criteria for reclaimed water projects for aquifer storage and recovery, specifically that the reclaimed water limit for Total Trihalomethanes (THM) be a maximum single sample of 0.080 mg/L. The petitioner requests in the variance that the THM compliance values be limited as an annual average 0.080 mg/L. The petition has been assigned OGC File # 14-0442 and PA File No.: FLA010194-020-DWF/VO. Public comment must be received by the person below no later than 14 days from the date of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Bill Evans, Department of Environmental Protection, Northwest District, 160 W. Government Street, Suite 308, Pensacola, FL 32502-5794; (850)595-0584; bill.evans@dep.state.fl.us.

Section VI

Notice of Meetings, Workshops and Public Hearings

DEPARTMENT OF EDUCATION

Florida School for the Deaf and the Blind

The Florida School for the Deaf and the Blind announces a workshop to which all persons are invited.

DATE AND TIME: August 22, 2014, 9:00 a.m.

PLACE: Center for Learning and Development, Moore Hall, FSDB Campus, 207 N. San Marco Ave., St. Augustine, FL 32084

GENERAL SUBJECT MATTER TO BE CONSIDERED: This is an annual workshop for the Board of Trustees and all information pertains to the general operations of the Florida School for the Deaf and the Blind.

A copy of the agenda may be obtained by contacting: Cindy Brueckner, Executive Assistant to the President, Dr. Jeanne G. Prickett at FSDB 207 N. San Marco Ave., St. Augustine, FL 32084 or by calling (904)827-2210.

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 President's Office at (904)827-2210 or by email: bruecknerc@fsdb.k12.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).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

For more information, you may contact: Cindy Brueckner, Executive Assistant to the President, Dr. Jeanne G. Prickett at FSDB, 207 N. San Marco Ave., St. Augustine, FL 32084, by calling (904)827-2210 or email bruecknerc@fsdb.k12.fl.us.

DEPARTMENT OF EDUCATION

Florida School for the Deaf and the Blind

The Florida School for the Deaf and the Blind announces a public meeting to which all persons are invited.

DATE AND TIME: Friday, August 22, 2014, 1:00 p.m.

PLACE: Center for Learning and Development, Moore Hall, FSDB Campus, 207 N. San Marco Ave., St. Augustine, FL 32084

GENERAL SUBJECT MATTER TO BE CONSIDERED: All items on the agenda pertain to the general business of the Florida School for the Deaf and the Blind.

A copy of the agenda may be obtained by contacting: Cindy Brueckner, Executive Assistant to the President, Dr. Jeanne Prickett at FSDB Campus, 207 N. San Marco Ave., St. Augustine, FL 32084, by calling (904)827-2210 or by email: bruecknerc@fsdb.k12.fl.us.

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: Cindy Brueckner, Executive Assistant to the President, Dr. Jeanne Prickett at FSDB Campus, 207 N. San Marco Ave., St. Augustine, FL 32084, by calling (904)827-2210 or by email: bruecknerc@fsdb.k12.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).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

For more information, you may contact: Cindy Brueckner, Executive Assistant to the President, Dr. Jeanne Prickett at FSDB Campus, 207 N. San Marco Ave., St. Augustine, FL

32084, by calling (904)827-2210 or by email: bruecknerc@fsdb.k12.fl.us.

DEPARTMENT OF TRANSPORTATION

The Commercial Motor Vehicle Review Board announces a public meeting to which all persons are invited.

DATE AND TIME: September 11, 2014, 8:30 a.m.

PLACE: Embassy Suites, 8250 Jamaican Court, Orlando, FL

GENERAL SUBJECT MATTER TO BE CONSIDERED: This is a monthly meeting of the Commercial Motor Vehicle Review Board for the purpose of reviewing penalties imposed upon any vehicle or persons under the provisions of Chapter 316, Florida Statutes, relating to weights imposed on the highway by the axles and wheels of motor vehicles, to special fuel and motor fuel tax compliance, or to violations of safety regulations.

A copy of the agenda may be obtained by contacting: Heather Nelson, Executive Assistant, Commercial Motor Vehicle Review Board, 605 Suwannee Street, MS #90, Tallahassee, FL 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 48 hours before the workshop/meeting by contacting: Heather Nelson. 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).

PUBLIC SERVICE COMMISSION

The Florida Public Service Commission announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, September 11, 2014, 6:00 p.m.

PLACE: Shangri-La by the Lake Clubhouse, 100 Shangri-La Blvd., Leesburg, FL 34788

GENERAL SUBJECT MATTER TO BE CONSIDERED: Docket No. 130194-WS – Application for staff-assisted rate case in Lake County by Lakeside Waterworks, Inc.

The purpose of the meeting is to give customers and other interested persons an opportunity to offer comments regarding the quality of service the utility provides, the proposed rate increase, and to ask questions and comment on other issues. One or more of the Commissioners of the Florida Public Service Commission may attend and participate in this meeting. 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: Office of the Commission Clerk at 2540 Shumard Oak Blvd., Tallahassee, FL 32399-0850 or by calling (850)413-6770. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

For more information, you may contact: Melinda Watts at (850)413-6952.

REGIONAL PLANNING COUNCILS

East Central Florida Regional Planning Council

The East Central Florida Regional Planning Council announces a public meeting to which all persons are invited.

DATE AND TIME: September 17, 2014, 9:00 a.m.

PLACE: ECFRPC Office, 309 Cranes Roost Blvd., Suite 2000, Mayor John H. Land Boardroom, Altamonte Springs, FL 32701

GENERAL SUBJECT MATTER TO BE CONSIDERED: Bi-Monthly meeting of the Executive Committee.

A copy of the agenda may be obtained by contacting: Pegge Parker at pparker@ecfrpc.org or (407)262-7772, ext. 300.

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 2 days before the workshop/meeting by contacting: Pegge Parker at pparker@ecfrpc.org or (407)262-7772, ext. 300. 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).

For more information, you may contact: Pegge Parker at pparker@ecfrpc.org or (407)262-7772, ext. 300.

METROPOLITAN PLANNING ORGANIZATIONS

The Florida Metropolitan Planning Organization Advisory Council (MPOAC) Policy & Technical Subcommittee announces a public meeting to which all persons are invited.

DATE AND TIME: August 20, 2014, 10:00 a.m. – 3:00 p.m.

PLACE: St. Lucie Transportation Planning Organization (TPO) located at 466 Port St. Lucie Blvd., Suite 111, Port St. Lucie, Florida 34953

GENERAL SUBJECT MATTER TO BE CONSIDERED: Activities related to transportation planning with and adjacent to metropolitan areas in Florida.

A copy of the agenda may be obtained by contacting: Brigitte Messina at (850)414-4037 or brigitte.messina@mpoac.org.

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 2 days before the workshop/meeting by contacting: Brigitte Messina at (850)414-4037 or brigitte.messina@mpoac.org. 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).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

For more information, you may contact: Brigitte Messina at (850)414-4037 or brigitte.messina@mpoac.org.

**AGENCY FOR HEALTH CARE ADMINISTRATION
Medicaid**

The Agency for Health Care Administration's Pharmaceutical and Therapeutics Committee announces a public meeting to which all persons are invited.

DATE AND TIME: Friday, September 26, 2014, 1:00 p.m. – 5:00 p.m.

PLACE: Tampa Airport Marriott, Tampa International Airport, Tampa, FL 33607

GENERAL SUBJECT MATTER TO BE CONSIDERED: Recommendations for drugs to be included on the Preferred Drug List are made at this meeting. Members of the public who wish to testify at this meeting must contact Vern Hamilton at Vern.Hamilton@ahca.myflorida.com. The number of speakers is limited and will be accommodated in order of notification to Mr. Hamilton. Because of unforeseen events that may cause changes, interested parties are encouraged to check the website: http://www.ahca.myflorida/Medicaid/Prescribed_Drug/meetings.shtml.

A copy of the agenda may be obtained by contacting: Vern Hamilton at Vern.Hamilton@ahca.myflorida.com.

**AGENCY FOR HEALTH CARE ADMINISTRATION
Medicaid**

The Agency for Health Care Administration's Drug Utilization Review Board announces a public meeting to which all persons are invited.

DATE AND TIME: Saturday, September 27, 2014, 8:00 a.m. – 12:00 Noon

PLACE: Tampa Airport Marriott, Tampa International Airport, Tampa, FL 33607

GENERAL SUBJECT MATTER TO BE CONSIDERED: This meeting consists of: Review and approval of drug use criteria and standards for both prospective and retrospective drug use; apply criteria and standards in the application of the DUR activities; review and report results of drug use reviews; recommend and evaluate educational intervention programs.

A copy of the agenda may be obtained by contacting: Vern Hamilton at Vern.Hamilton@ahca.myflorida.com.

**DEPARTMENT OF BUSINESS AND PROFESSIONAL
REGULATION**

Building Code Administrators and Inspectors Board

The Building Code Administrators & Inspectors Board announces a public meeting to which all persons are invited.

DATES AND TIMES: October 22, 23, & 24, 2014, 9:00 a.m. each day

PLACE: Hampton Inn & Suites, 101 SE 1st Avenue, Gainesville, FL

GENERAL SUBJECT MATTER TO BE CONSIDERED: Committee meetings, probable cause panel (portions of which may be closed to the public), general board business.

A copy of the agenda may be obtained by contacting: MyFloridaLicense.com - Our Businesses & Professions - Building Code.

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: the board office. 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).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

FLORIDA HOUSING FINANCE CORPORATION

The Florida Housing Finance Corporation announces a hearing to which all persons are invited.

DATE AND TIME: August 29, 2014, 9:00 a.m. (Tallahassee local time)

PLACE: The offices of Florida Housing Finance Corporation, 227 North Bronough Street, Suite 5000, Tallahassee, Florida 32301

GENERAL SUBJECT MATTER TO BE CONSIDERED: To conduct a TEFRA hearing concerning the potential future issuance of tax-exempt bonds by Florida Housing to provide additional financing for the acquisition, construction or rehabilitation of the following multifamily residential rental development in the aggregate face amount, not to exceed the amount listed below:

Captiva Cove II, an 88-unit multifamily residential rental development located on or about 1201 S. Dixie Highway West, Pompano Beach, Broward County, Florida. The owner and operator of the development is Captive Cove II Associates, Ltd., 2100 Hollywood Blvd., Hollywood, FL 33020 or such successor in interest in Captive Cove II Associates, Ltd., or an affiliate thereof, is a managing member, general partner and/or controlling stockholder. The prospective manager of the proposed development is CSG Management Services, LLC, 2100 Hollywood Blvd., Hollywood, FL 33020. The tax-exempt bond amount is not to exceed \$8,500,000.00.

All interested parties may present oral comments at the public TEFRA hearing or submit written comments regarding the potential bond issuance for the development being financed. Written comments should be received by Florida Housing by 5:00 p.m. (Tallahassee local time), August 28, 2014, and should be addressed to the attention of Ken Reecy, Director of

Multifamily Programs. Any persons desiring to present oral comments should appear at the hearing.

If requested in writing, a fact-finding hearing will be held in the county where the property is located. When possible, the local hearing will be held before the formal TEFRA hearing and comments received at the local hearing will be placed on record at the TEFRA hearing.

Any person requiring a special accommodation at this meeting because of a disability or physical impairment should contact Ken Reecy, Director of Multifamily Programs, Florida Housing Finance Corporation at (850)488-4197 at least five calendar days prior to the meeting. If you are hearing impaired, please contact Florida Housing using the Dual Party Relay System that can be reached at 1(800)955-8770 (Voice) and 1(800)955-8771 (TDD).

Any person who decides to appeal any decision made by Florida Housing with respect to any matter considered at this hearing, will need a record of the proceedings, and for such purpose may need to ensure that a verbatim record of the proceedings be made, which will include the testimony and evidence upon which the appeal is based.

A copy of the agenda may be obtained by contacting: Ken Reecy, Director of Multifamily Programs.

DEPARTMENT OF ECONOMIC OPPORTUNITY

The East Central Florida Corridor Task Force announces a public meeting to which all persons are invited.

DATE AND TIME: August 22, 2014, 8:30 a.m.

PLACE: University of Florida/Osceola County Extension Services Building, Osceola Heritage Park, 1921 Kissimmee Valley Lane, Kissimmee, FL 34744-6107

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Task Force will be addressing the existing and future transportation corridor needs including updated maps, the existing transportation system conditions, the status of planned projects, and current and projected travel flow. There will also be a discussion on the potential purpose, need, and general location of major corridor investments, a panel discussion concerning demographic changes and community values, and a joint presentation by Osceola County and Farmland Reserve, Inc. concerning the North Ranch Sector Plan. The Task Force will also review the transportation planning and decision making structure, including an overview of existing entities, and the Central Florida Expressway Authority. A discussion will also take place concerning the framework for the Task Force Report. The opportunity for public input will also be given.

A copy of the agenda may be obtained by contacting: James Stansbury at james.stansbury@deo.myflorida.com or going to the East Central Florida Corridor Task Force website at <http://ecfcorridortaskforce.org>.

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 96 hours before the workshop/meeting by contacting: James Stansbury at (850)717-8475 or james.stansbury@deo.myflorida.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).

For more information, you may contact: James Stansbury at james.stansbury@deo.myflorida.com or go to the East Central Florida Corridor Task Force website at <http://ecfcorridortaskforce.org>.

CENTER FOR INDEPENDENT LIVING OF SOUTH FLORIDA, INC.

The Center for Independent Living of South Florida announces a public meeting to which all persons are invited.

DATE AND TIME: Saturday, August 23, 2014, 12:00 Noon – 2:00 p.m.

PLACE: 6660 Biscayne Boulevard, Miami, FL 33138

GENERAL SUBJECT MATTER TO BE CONSIDERED: Regularly scheduled meeting of the Board of Directors of the Center for Independent Living of South Florida, Inc. The Finance Committee and other ad hoc committees will meet 11:00 a.m. – 12:00 Noon, prior to the Board Meeting.

If alternative format (Braille, large print, electronic or audiotape), ASL interpreter, or other accommodation is required, please request at least 7 days in advance of the meeting date. RSVP to: Mary@soflacil.org or call (305)751-8025, (TDD) (305)751-8891.

A copy of the agenda may be obtained by contacting: Mary@soflacil.org or calling (305)751-8025, ext. 110.

FLORIDA WORKERS' COMPENSATION INSURANCE GUARANTY ASSOC., INC.

The Florida Workers' Compensation Insurance Guaranty Associations Audit Committee announces a public meeting to which all persons are invited.

DATE AND TIME: August 28, 2014, 10:00 a.m.

PLACE: Tallahassee, FL

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Audit Committee will meet regarding the general business of the Committee. The agenda will include but not be limited to: Minutes, Agreed Upon Procedures 2014 Audit, 990 Tax Return and Charter/Checklist.

A copy of the agenda may be obtained by contacting: Cathy Irvin, (850)523-1810.

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 2 days before the workshop/meeting by

contacting: Cathy Irvin, (850)523-1810. 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).

PARSONS BRINCKERHOFF

The Florida Department of Transportation (FDOT) announces a hearing to which all persons are invited.

DATE AND TIME: Thursday, August 21, 2014, 5:00 p.m. – 7:00 p.m.; presentation: 6:00 p.m.

PLACE: Church in the Son, 4484 North John Young Parkway, Orlando, FL 32804

GENERAL SUBJECT MATTER TO BE CONSIDERED: Financial Management No.: 239496-3-32-01.

Project Description: State Road (SR) 423/John Young Parkway from SR 50/Colonial Drive to Shader Road.

The project includes widening John Young Parkway from a 4-lane divided roadway to a 6-lane divided roadway from Colonial Drive to Shader Road in the City of Orlando, Orange County. It also includes curb and gutter improvements, addition of bicycle lanes, and sidewalk improvements. The Access Management Classification will be changed from Class 3 to Class 5 from Princeton Street to US 441 (north of Shader Road). Access management changes include modifying four median openings from full openings to directional openings, closing one median opening, and moving one median opening to the south. The purpose of the project is to improve level of service and enhance safety.

A copy of the agenda may be obtained by contacting: a flyer will be distributed at the meeting.

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 7 days before the workshop/meeting by contacting: C. Storm Kazmierczak at (386)943-5346 or storm.kazmierczak@dot.state.fl.us or 719 S. Woodland Boulevard, DeLand, FL 32720. 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).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

For more information, you may contact: C. Storm Kazmierczak, FDOT Project Manager at (386)943-5346 or email: storm.kazmierczak@dot.state.fl.us.

Additional information on the project and presentation slides is also available at www.cflroads.com.

Section VII Notice of Petitions and Dispositions Regarding Declaratory Statements

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Florida Building Commission

RULE NO.: RULE TITLE:

61G20-1.001 Florida Building Code Adopted

NOTICE IS HEREBY GIVEN that the Florida Building Commission has received the petition for declaratory statement from Karins Engineering Group, Inc. The petition seeks the agency's opinion as to the applicability of Section 3109.1.1, Florida Building Code, Building (2010) as it applies to the petitioner.

Petitioner seeks clarification regarding repairs to foundations seaward of the CCCL.

A copy of the Petition for Declaratory Statement may be obtained by contacting: Agency Clerk's Office, Department of Business and Professional Regulation, 1940 North Monroe Street, Suite 92, Tallahassee, Florida 32399-2203, (850)921-0342, AGC.Filing@myfloridalicense.com.

Please refer all comments to: Mo Madani, Building Codes and Standards Office, Department of Business and Professional Regulation, Suite 90A, 1940 North Monroe, Tallahassee, Florida 32399, (850)487-1824, mo.madani@myfloridalicense.com or April L. Hammonds, Office of the General Counsel, Department of Business and Professional Regulation, 1940 North Monroe Street, Tallahassee, Florida 32399-1000, (850)487-1824, april.hammonds@myfloridalicense.com. Responses, motions to intervene, or requests for a hearing, §120.57(2), Fla. Stat., must be filed within 21 days of this notice.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

NOTICE IS HEREBY GIVEN that the Department of Environmental Protection has received the petition for declaratory statement from Paul and Lori Maurer. The petition seeks the agency's opinion as to the applicability of the Mangrove Trimming and Preservation Act, Sections 403.9321-403.9333, F.S., as it applies to the petitioner.

The petition seeks the Department's opinion regarding whether the Department has authority over mangroves within Sarasota County and whether the Department has delegated authority to administer the Mangrove Trimming and Preservation Act to Sarasota County.

A copy of the Petition for Declaratory Statement may be obtained by contacting: Lea Crandall, Agency Clerk, 3900 Commonwealth Blvd., MS 35, Tallahassee, Florida 32399, by

email: Lea.Crandall@dep.state.fl.us or by phone at (850)245-2212.

Except for good cause shown, motions to intervene must be filed within 21 days of publication of this notice.

DEPARTMENT OF FINANCIAL SERVICES
Finance

NOTICE IS HEREBY GIVEN that on August 12, 2014, the Office of Financial Regulation has issued an order disposing of the petition for declaratory statement filed by SCVNGR, Inc. d/b/a LevelUp on May 12, 2014. The following is a summary of the agency’s disposition of the petition:

Petitioner provided documentation outlining its current business model and two proposed business models. Based on the information provided by Petitioner, the Office concludes that Petitioner does not require licensure under Chapter 560, Florida Statutes for its current business model and its first proposed business model. However, declines to issue a Declaratory Statement as to its second proposed business model based on a lack of information to make its determination on whether licensure under Chapter 560, Florida Statutes is required.

A copy of the Order Disposing of the Petition for Declaratory Statement may be obtained by contacting: Agency Clerk, Office of Financial Regulation, P. O. Box 8050, Tallahassee, Florida 32314-8050, (850)410-9889.

Please refer all comments to: Agency Clerk, Office of Financial Regulation, P. O. Box 8050, Tallahassee, Florida 32314-8050, (850)410-9889.

Section VIII
Notice of Petitions and Dispositions
Regarding the Validity of Rules

Notice of Petition for Administrative Determination has been filled with the Division of Administrative Hearings on the following rules:

NONE

Notice of Disposition of Petition for Administrative Determination has been filled with the Division of Administrative Hearings on the following rules:

NONE

Section IX
Notice of Petitions and Dispositions
Regarding Non-rule Policy Challenges

NONE

Section X
Announcements and Objection Reports of the
Joint Administrative Procedures Committee

NONE

Section XI
Notices Regarding Bids, Proposals and
Purchasing

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

Request for Qualifications to retain services
of a professional surveying firm

The District issued Request for Qualifications (RFQ) No. 27984 to retain the services of a professional surveying firm to assist the District in updating its existing District 2009 land cover/land use dataset using color infrared imagery flown in 2014 and 2015 and the existing detailed classification system. The District’s Evaluation Committee (the “Committee”) for this RFQ heard oral presentations on July 28, 2014, and determined the ranked order for the shortlist that will be submitted to the District’s Governing Board on September 9 rather than August 12. As a result, preliminary negotiations will not be required and have been cancelled. Negotiations with the top-ranked respondent will be moved from 3:00 p.m. on August 18 to 3:00 p.m. on September 10. The meeting will be held at District headquarters, 4049 Reid Street, Palatka, Florida 32177 (C.R. 184). Staff will meet at 3:00 p.m. on September 4 to discuss negotiation strategies for the September negotiation meeting with the top-ranked respondent.

Section XII
Miscellaneous

DEPARTMENT OF EDUCATION

Florida School for the Deaf and the Blind

FSDB – Construction Management Firm Selection (Change)

PUBLIC ANNOUNCEMENT OF CONSTRUCTION
MANAGEMENT SELECTION RESULTS

The Florida School for the Deaf and the Blind announces that on the date listed below, ranking was determined and an intent was issued to negotiate and enter into a continuing contract for Construction Management Services in accordance with the Consultants Competitive Negotiation Act, for the following:

DATE: August 6, 2014

NAME OF AGENCY: The Florida School for the Deaf and the Blind

PROJECT NAME: Continuing Contract for Construction Management Services

1. Charles Perry Partners Inc. (CPPI)
2. Danis Construction
3. Auld & White Construction
4. Gilbane Construction
5. E. Vaughn Rivers

Failure to file a protest within the time prescribed in Section 120.57(3), Florida Statutes, or failure to post the bond or other security required by law within the time allowed for filing a bond shall constitute a waiver of proceedings under chapter 120, Florida Statutes.

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

Division of Motor Vehicles

RH Florida, LLC, d/b/a Indian Motorcycle of Melbourne for the establishment of INDI motorcycles

Notice of Publication for a New Point

Franchise Motor Vehicle Dealer in a County of More than 300,000 Population

Pursuant to Section 320.642, Florida Statutes, notice is given that Polaris Sales and Service, Inc., intends to allow the establishment of RH Florida, LLC, d/b/a Indian Motorcycle of Melbourne as a dealership for the sale of motorcycles manufactured by Indian Motorcycle Co. by Polaris Industries, Inc. (line-make INDI) at 820 South Harbor City Boulevard, Melbourne, (Brevard County), Florida 32901, on or after September 15, 2014.

The name and address of the dealer operator(s) and principal investor(s) of RH Florida, LLC, d/b/a Indian Motorcycle of Melbourne are dealer operator(s): Terry Martinez, 3507 Cappio Drive, Melbourne, Florida 32940; principal investor(s): Terry Martinez, 3507 Cappio Drive, Melbourne, Florida 32940, Clayton Scott Huber, 10241 Edgehill Academy Road, Woodford, Virginia 22580 and Ronald Frank Rosner, 150 Loggerhead Point, Vero Beach, Florida 32963.

The notice indicates intent to establish the new point location in a county of more than 300,000 population, according to the latest population estimates of the University of Florida, Bureau of Economic and Business Research.

Certain dealerships of the same line-make may have standing, pursuant to Section 320.642, Florida Statutes, to file a petition or complaint protesting the application.

Written petitions or complaints must be received by the Department of Highway Safety and Motor Vehicles within 30 days of the date of publication of this notice and must be submitted to: Nalini Vinayak, Administrator, Dealer License Section, Department of Highway Safety and Motor Vehicles,

Room A-312, MS 65, Neil Kirkman Building, 2900 Apalachee Parkway, Tallahassee, Florida 32399-0635.

A copy of such petition or complaint must also be sent by US Mail to: Michael W. Malone, Polaris Sales and Service, Inc., 2100 Highway 55, Medina, Minnesota 55340.

If no petitions or complaints are received within 30 days of the date of publication, a final order will be issued by the Department of Highway Safety and Motor Vehicles approving the establishment of the dealership, subject to the applicant's compliance with the provisions of Chapter 320, Florida Statutes.

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

Division of Motor Vehicles

Action Mopeds, Inc., d/b/a Action Wheelsport for the establishment of DAIX motorcycles

Notice of Publication for a New Point

Franchise Motor Vehicle Dealer in a County of More than 300,000 Population

Pursuant to Section 320.642, Florida Statutes, notice is given that Pacific Rim International West, Inc., intends to allow the establishment of Action Mopeds, Inc., d/b/a Action Wheelsport as a dealership for the sale of motorcycles manufactured by Huzhou Daixi Zhenhua Technology Trade Co., Ltd. (line-make DAIX) at 5310 66th Street North, St. Petersburg, (Pinellas County), Florida 33709, on or after September 15, 2014.

The name and address of the dealer operator(s) and principal investor(s) of Action Mopeds, Inc., d/b/a Action Wheelsport are dealer operator(s): William A. Lynch, 344 33rd Avenue Northeast, St. Petersburg, Florida 33704; principal investor(s): Daniel J. Lynch, 8901 Oak Street Northeast, St. Petersburg, Florida 33702, Bill Lynch, 5310 66th Street North, St. Petersburg, Florida 33709.

The notice indicates intent to establish the new point location in a county of more than 300,000 population, according to the latest population estimates of the University of Florida, Bureau of Economic and Business Research.

Certain dealerships of the same line-make may have standing, pursuant to Section 320.642, Florida Statutes, to file a petition or complaint protesting the application.

Written petitions or complaints must be received by the Department of Highway Safety and Motor Vehicles within 30 days of the date of publication of this notice and must be submitted to: Nalini Vinayak, Administrator, Dealer License Section, Department of Highway Safety and Motor Vehicles, Room A-312, MS 65, Neil Kirkman Building, 2900 Apalachee Parkway, Tallahassee, Florida 32399-0635.

A copy of such petition or complaint must also be sent by US Mail to: Wendy Yu, Pacific Rim International West, Inc., 2181 East Francis Street, Ontario, California 91761.

If no petitions or complaints are received within 30 days of the date of publication, a final order will be issued by the Department of Highway Safety and Motor Vehicles approving the establishment of the dealership, subject to the applicant's compliance with the provisions of Chapter 320, Florida Statutes.

DEPARTMENT OF HEALTH
Board of Massage Therapy

Notice of Emergency Action

On August 13, 2014, State Surgeon General issued an Order of Emergency Restriction of License with regard to the license of O Asian Wellness Spa and Massage, L.L.C., License #: MM 26271. This Emergency Restriction Order was predicated upon the State Surgeon General's findings of an immediate and serious danger to the public health, safety and welfare pursuant to Sections 456.073(8) and 120.60(6), Florida Statutes (2011-2014). The State Surgeon General determined that this summary procedure was fair under the circumstances, in that there was no other method available to adequately protect the public.

DEPARTMENT OF FINANCIAL SERVICES
FSC – Financial Institution Regulation

Withdrawal of Petition for Declaratory Statement

The Office of Financial Regulation provides notice that on August 8, 2014, the Florida International Administrators Association, Inc., withdrew their Petition for Declaratory Statement filed with the Agency on May 16, 2014. Please refer all comments to: Agency Clerk, Office of Financial Regulation, P. O. Box 8050, Tallahassee, Florida 32314-8050, (850)410-9889.

DEPARTMENT OF ECONOMIC OPPORTUNITY
Division of Community Development
Final Order, DEO-14-113

NOTICE IS HEREBY GIVEN that the Florida Department of Economic Opportunity issued Final Order No. DEO-14-113 on August 12, 2014, in response to an application submitted by Point Seaside Residents Association, Inc. for covenant revitalization under Chapter 720, Part III, Florida Statutes.

The Department determined that the application met the statutory requirements for covenant revitalization. Accordingly, the Department's Final Order granted the application for covenant revitalization.

Copies of the final order may be obtained by writing to the Agency Clerk, Department of Economic Opportunity, 107 E. Madison Street, MSC 110, Tallahassee, Florida 32399-4128 or James.Bellflower@deo.myflorida.com.

DEPARTMENT OF ECONOMIC OPPORTUNITY
Division of Community Development
Final Order, DEO-14-114

NOTICE IS HEREBY GIVEN that the Florida Department of Economic Opportunity issued Final Order Nos. DEO-14-114 on August 12, 2014, in response to applications submitted by the Scattered Oaks Estates Homeowners Association, Inc. for covenant revitalization under Chapter 720, Part III, Florida Statutes.

The Department's Final Order granted the applications for covenant revitalization after determining that the application met the statutory requirements for covenant revitalization.

Copies of the final orders may be obtained by writing to the Agency Clerk, Department of Economic Opportunity, 107 E. Madison Street, MSC 110, Tallahassee, Florida 32399-4128 or James.Bellflower@DEO.MyFlorida.com.

Section XIII
Index to Rules Filed During Preceding
Week

NOTE: The above section will be published on Tuesday beginning October 2, 2012, unless Monday is a holiday, then it will be published on Wednesday of that week.