

Section I
Notice of Development of Proposed Rules
and Negotiated Rulemaking

DEPARTMENT OF HEALTH

Board of Dentistry

RULE NO.: RULE TITLE:
64B5-16.001 Definitions of Remediable Tasks and
Supervision Levels

PURPOSE AND EFFECT: The Board proposes the rule
amendment to clarify language regarding dental hygienists
performing remediable tasks without supervision.

SUBJECT AREA TO BE ADDRESSED: Definitions of
Remediable Tasks and Supervision Levels.

RULEMAKING AUTHORITY: 466.004(4), 466.024(1) FS.

LAW IMPLEMENTED: 466.024, 466.003(11), (12) 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: Jennifer
Wenhold, Executive Director, Board of Dentistry/MQA, 4052
Bald Cypress Way, Bin #C08, Tallahassee, Florida 32399-
3258.

THE PRELIMINARY TEXT OF THE PROPOSED RULE
DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM
THE CONTACT PERSON LISTED ABOVE.

Section II
Proposed Rules

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:
12-3.0017 Adoption of Materials That Contain
Departmental Procedures

PURPOSE AND EFFECT: The proposed change is necessary
to provide citizens with accurate information for contacting the
agency.

SUMMARY: The proposed amendment to Rule 12-3.0017,
F.A.C., removes obsolete information regarding fax numbers
no longer used by the Department.

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: 1) no requirement for the Statement of Economic
Regulatory Costs (SERC) was triggered under Section
120.541(1), F.S.; and 2) based on past experiences regarding
rules of this nature, the adverse impact or regulatory cost, if any,
do not exceed nor would exceed any one of the economic
analysis criteria in a SERC, as 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: 213.06(1) FS.

LAW IMPLEMENTED: 212.12, 212.13, 213.35 FS.

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

DATE AND TIME: October 10, 2018, 10:30 a.m.

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: Tammy Miller at (850)717-6309. 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: Tammy Miller, Technical Assistance
and Dispute Resolution, Department of Revenue, P.O. Box
7443, Tallahassee, Florida 32314-7443, telephone: (850)617-
8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-3.0017 Adoption of Materials That Contain
Departmental Procedures.

(1) The following subsections of this rule describe
materials and publications which contain procedures used by
the Department in performing its statutory responsibilities, and
these materials and publications are hereby incorporated by
reference in this rule. A copy of these materials and publications
may be obtained by one or more of the following methods:

- (a) No change.

~~(b) Faxing the Distribution Center at (850)922-2208; or
 (c) Using a fax machine telephone handset to call the Department's automated Fax on Demand system at (850)922-3676; or~~

(d) through (f) redesignated (b) through (d) No change.
 (2) through (4) No change.

Rulemaking Authority 213.06(1) FS. Law Implemented 212.12, 212.13, 213.35 FS. History—New 10-1-03, Amended.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Tammy Miller

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 14, 2018

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018

DEPARTMENT OF REVENUE

RULE NOS.: 12-19.002
 RULE TITLES: Large Currency Transaction Reports Required

12-19.004 Penalties for Failure to Comply
 PURPOSE AND EFFECT: The proposed changes are necessary for consistency with other Florida and federal laws on this topic.

SUMMARY: The proposed amendments to Rules 12-19.002 and 12-19.004, F.A.C., update the name of the Florida Money Laundering Act, correct cross references to other provisions; remove a redundant definition; and incorporate, by reference, an Internal Revenue Code provision used in the rule.

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: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as 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: 896.102(3) FS.

LAW IMPLEMENTED: 896.102 FS.

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

DATE AND TIME: October 10, 2018, 10:30 a.m.

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: Tammy Miller at (850)717-6309. 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: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-19.002 Large Currency Transaction Reports Required. The ~~Florida Money Laundering Act~~ ~~Money Laundering Control Act~~ imposes a state reporting requirement with respect to large currency transactions. The Florida reporting requirement is similar to the federal reporting requirement imposed under 26 U.S.C. s.6050I with respect to these transactions.

(1) Any person engaged in a trade or business in this state, other than a financial institution, must file a report with the Department of Revenue when such person receives more than \$10,000 in currency in a single transaction, or in two or more related transactions, in the course of such trade or business. For the purposes of these rules, the following definitions shall apply:

(a) No change.

(b) The term “engaged in a trade or business” has the same meaning as under section 162, of the Internal Revenue Code in effect June 2018, hereby incorporated by reference, effective XX/XX,

(http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)-of 1954.

(c) No change.

(d) “Financial institution” has the meaning ascribed to the term in Section ~~655.50(3)(c)~~ ~~655.50(3)(b)~~, F.S. The term includes any national bank or banking association, state bank or

banking association, industrial savings bank, trust company, federal savings and loan association, state savings and loan association, federal savings bank, state savings bank, federal or state credit union, Edge Act or agreement corporation, or international bank agency located in this state, whether organized under the laws of Florida, another state, or the United States.

(e) No change.

~~(f) "Transaction" means the purchase of goods, services, or real or personal property by a customer; a debt obligation purchased with currency; the receipt and conversion of currency to a negotiable instrument; the receipt of currency to be held in escrow or trust or on account of a customer; and, similar events which precipitate a transfer of currency by a payer or its agent to a recipient. The term includes: rental of real or personal property; an exchange of currency for currency; the establishment, or maintenance of, or contribution to, a custodial, trust or escrow arrangement; a payment of an existing debt; repayment of a loan; and, reimbursement for expenses paid.~~

(g) renumbered (f) No change.

(2) through (5) No change.

(6) A transaction may not be subdivided into multiple parts to avoid the reporting requirements imposed under the Florida Money Laundering Act ~~Money Laundering Control Act~~.

Rulemaking Authority 896.102(3) FS. Law Implemented 896.102 FS. History—New 2-18-88, Amended.

12-19.004 Penalties for Failure to Comply.

The Florida Money Laundering Act ~~Money Laundering Control Act~~ imposes a criminal penalty for willful failure to file a report of a large currency transaction. Each separate currency transaction exceeding \$10,000 which the recipient willfully fails to report properly constitutes a separate, punishable offense.

Rulemaking Authority 896.102(3) FS. Law Implemented 896.102 FS. History—New 2-18-88, Amended.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Tammy Miller

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 14, 2018

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018

DEPARTMENT OF REVENUE

RULE NO.: 12-26.008
 RULE TITLE: Public Use Forms

PURPOSE AND EFFECT: The proposed changes are necessary to clarify how taxpayer representatives can complete and file refund claims.

SUMMARY: The proposed amendments to Rule 12-26.008, F.A.C., provide clarification for taxpayer representatives on two forms used to apply for tax refunds from the Department.

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: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as 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: 213.06(1) FS.

LAW IMPLEMENTED: 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 215.26, 220.725, 220.727, 624.5092, 681.104 FS.

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

DATE AND TIME: October 10, 2018, 10:30 a.m.

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: Tammy Miller at (850)717-6309. 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: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-26.008 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) DR-26	Application for Refund (R-04/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-04/18-09245)	XX/XX
(3) DR-26S	Application for Refund-Sales and Use Tax (R-04/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-04/18-09246)	XX/XX
(4) through (7)	No change.	

Rulemaking Authority 213.06(1) FS. Law Implemented 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 215.26, 220.725, 220.727, 624.5092, 681.104 FS. History—New 11-14-91, Amended 4-18-93, 10-4-01, 9-28-04, 4-16-18, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 14, 2018

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-29.001	Scope
12-29.002	Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
12-29.003	Florida Tax Credit Scholarship Program; Applications

PURPOSE AND EFFECT: The proposed changes are necessary to implement statutory changes related to the Florida Tax Credit Scholarship program.

SUMMARY: The proposed amendments to Rules 12-29.001, 12-29.002, and 12-29.003, F.A.C., incorporate statutory changes made by Sections 6, 7, 15, and 48, Chapter 2018-6, L.O.F. These changes address when an application for a credit allocation must be submitted; when a credit taken as a

deduction for federal tax purposes must be added back to income for Florida tax purposes; and remove the application requirement to carryforward unused credits.

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: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as 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: 213.06(1), 1002.395(13) FS. LAW IMPLEMENTED: 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13) FS.

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

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THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-29.001 Scope.

This rule chapter sets forth the rules to be used in the administration of tax credits for contributions made to nonprofit scholarship-funding organizations (SFOs) under Section 1002.395, F.S., Florida Tax Credit Scholarship Program. That program allows taxpayers to receive a credit allocation for contributions made to ~~SFOs nonprofit scholarship-funding organizations~~. This rule chapter establishes procedures governing the approval of tax credit allocations and rescindments, ~~the approval for carryforward tax credits to a subsequent tax year~~, procedures for transferring tax credits, and the procedures to be followed by taxpayers when claiming tax credits on tax returns.

Rulemaking Authority 1002.395(13) F.S. Law Implemented 211.0251, 212.1831, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (13) F.S. History—New 6-6-11, Amended 7-28-15, ____.

12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment.

(1) Definitions. For purpose of this rule, the following terms mean:

(a) No change.

(b) “Contribution” means an eligible contribution, as defined in Section 1002.395(2), F.S., made to an eligible nonprofit scholarship-funding organization.

(c) through (e) No change.

(f) “Eligible nonprofit scholarship-funding organization” or “SFO” means a charitable organization as defined in Section 1002.395(2), F.S. A list of ~~SFOs eligible nonprofit scholarship-funding organizations~~ established by the Department of Education is available at www.fldoe.org/schools/school-choice ~~www.floridaschoolchoice.org/~~.

(g) through (h) No change.

(2) Taxpayers eligible to participate in the program. Taxpayers who pay any of the following taxes may apply to the Department for a credit allocation ~~as follows~~:

(a) For the taxes administered by the Department:

1. through 2. No change.

3. Florida state sales and use tax self-accrued and paid directly to the Department in accordance with ~~Taxpayers who hold~~ a valid Sales and Use Tax Direct Pay Permit, issued by the Department, as provided in Section 212.183, F.S., and Rule 12A-1.0911, F.A.C.

4. Florida ~~Taxpayers who pay tax on~~ oil production tax ~~in Florida~~ imposed under Section 211.02, F.S., or Florida ~~who pay tax on~~ gas production tax ~~in Florida~~ imposed under Section 211.025, F.S.

(b) No change.

(3) Applications for credit allocations.

(a) To receive a credit allocation, taxpayers must apply online ~~on-line~~ using the Department’s website at www.floridarevenue.com or submit ~~an~~ Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations (Form DR-116000, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department.

1. through 2. No change.

(b) A separate application to receive a credit allocation is required for:

1. Each SFO ~~eligible nonprofit scholarship-funding organization~~ the taxpayer intends to support; and,

2. No change.

3. Each tax credit cap year.

(c) Taxpayers are eligible to apply during the following periods to receive a credit allocation from each annual tax credit cap for the following taxes as follows:

1. Corporate Income Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year for its tax year that begins during that calendar year. For tax years beginning before January 1, 2018, the ~~The~~ application must be submitted ~~made~~ on or before the last day of the taxpayer’s corporate income tax year. For tax years beginning January 1, 2018, or later, the application must be submitted before the date the taxpayer is required to file its corporate income/franchise tax return for that tax year pursuant to Section 220.222, F.S., including a valid extended due date.

a. Example: A calendar year taxpayer may apply for a credit allocation for the 2017-2018 ~~2011-2012~~ state fiscal year credit beginning on January 3, 2017 ~~January 3, 2011~~. The application must be submitted ~~made~~ on or before December 31, 2017 ~~December 31, 2011~~.

b. Example: A taxpayer with a tax year beginning December 1, 2017, ~~December 1, 2011~~ and ending November 30, 2018, ~~November 30, 2012~~, may apply for a credit allocation for the 2017-2018 ~~2011-2012~~ state fiscal year beginning on January 3, 2017 ~~January 3, 2011~~. The application must be submitted ~~made~~ on or before November 30, 2018 ~~November 30, 2012~~.

c. Example: A calendar year taxpayer may apply for a credit allocation for the 2018-2019 state fiscal year credit beginning on January 2, 2018. The application must be submitted before May 1, 2019; however, if the due date of the taxpayer’s corporate income/franchise tax return is validly extended, the application may be submitted before November 1, 2019.

d. Example: A taxpayer with a tax year beginning December 1, 2018, and ending November 30, 2019, may apply for a credit allocation for the 2018-2019 state fiscal year credit beginning on January 2, 2018. The application must be

submitted before April 1, 2020; however, if the due date of the taxpayer's corporate income/franchise tax return is validly extended, the application may be submitted before October 1, 2020.

2. Insurance Premium Tax – An application for a credit allocation may be made beginning on the first business day of January of each calendar year and may not be made after December 31 of that calendar year. Example: For the 2018-2019 ~~2011-2012~~ state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 2, 2018 ~~January 3, 2011~~. The application must be made on or before December 31, 2018 ~~December 31, 2011~~.

3. Sales and Use Tax – Tax on Oil and Gas Production – Excise Taxes on Liquor, Wine, and Malt Beverages – A taxpayer may make an application for a credit allocation on the first business day of January of the calendar year preceding the state fiscal year beginning on July 1 of the calendar year. The application must be made by June 30 of the state fiscal year for which the taxpayer is applying. For example, for a credit allocation for the 2018-2019 ~~2011-2012~~ state fiscal year, taxpayers may apply for a credit allocation beginning on January 2, 2018 ~~January 3, 2011~~. The application must be made on or before June 30, 2019 ~~June 30, 2012~~.

(d) The Department will accept applications until either the tax credit cap is reached, or until the end of the state fiscal year for sales and use tax, the tax on oil and gas production, and the excise taxes on liquor, wine, and malt beverages; ~~or until the end of the tax year for corporate income tax and insurance premium tax;~~ or until the due date of the taxpayer's corporate income/franchise tax return for corporate income tax, whichever occurs first.

(4) Notification.

(a) The Department will approve credit allocations on a first-come, first-served basis. Following ~~Within ten days of~~ receipt of an application, the Department will send written correspondence regarding the amount of the credit allocation for each tax applied for, or the reason the credit allocation could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the credit allocation before the Department will issue such correspondence.

(b) When approved, the Department's approval letter will specify the period in which the contribution to the designated ~~SFO nonprofit scholarship funding organization~~ must be made. Contributions must be made during the period year specified in the approval letter. The ~~SFO organization~~ receiving a contribution will issue the taxpayer a certificate of contribution signed by an officer or authorized representative of the ~~SFO organization~~ containing:

1. through 5. No change.

6. Name of ~~SFO eligible nonprofit scholarship funding organization.~~

(c) The amount of tax credit claimed on a tax return is limited to the amount of contribution contained in the certificate of contribution issued by an ~~SFO eligible nonprofit scholarship funding organization~~. The taxpayer must make the contribution before the credit is claimed on a tax return.

(d) No change.

(e) When an ~~SFO eligible nonprofit scholarship funding organization~~ is unable to accept the taxpayer's contribution, or a part of the contribution, because of its obligations under Section 1002.395, F.S., the taxpayer may make a contribution or partial contribution to another ~~SFO eligible nonprofit scholarship funding organization~~. The organization unable to accept the taxpayer's contribution must provide a written statement to the taxpayer declining the contribution. The taxpayer is required to keep the written statement with its books and records.

(5) Tax Credits.

(a)1. Corporate Income Tax – ~~A For tax years ending on or after July 1, 2011,~~ a tax credit of 100 percent of the contribution against any corporate income tax due for the tax year is allowed. The amount of the tax credit for a tax year:

a. Is taken in the order of the credits provided against the corporate income tax in Section 220.02(8), F.S.;

b. Must be reduced by the difference in federal corporate income tax due computed with the credit and without the credit; ~~and,~~

c. Must be added back to taxable income in determining Florida corporate income tax due. For tax years beginning on or after January 1, 2018, if the amount of a credit taken under Section 220.1875, F.S., is added to federal taxable income on the Florida corporate income/franchise tax return in a previous tax year and is taken as a deduction for federal tax purposes in the current tax year, the amount of the federal deduction is not required to be added to federal taxable income on the Florida corporate income/franchise tax return in the current year. This provision ensures that the amount of the credit taken under Section 220.1875, F.S., is added to federal taxable income in the applicable tax year and does not result in a duplicate addition in a subsequent tax year.

d. Is revoked and rescinded when a taxpayer applies for a credit allocation after timely requesting an extension of time in which to file its Florida corporate income/franchise tax return and fails to remit sufficient tentative tax, such that its extension is not valid under Sections 220.222 and 220.32, F.S.

2. Taxpayers must attach a copy of the certificate of contribution from each ~~SFO eligible nonprofit scholarship funding organization~~ to the Florida corporate income/franchise tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(b)1. Insurance Premium Tax – ~~A For tax years ending on or after July 1, 2011,~~ a tax credit of 100 percent of the

contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

- a. Assessments made pursuant to Section 440.51, F.S. (workers' compensation administrative assessments);
- b. No change.
- c. Credits for income taxes ~~and emergency excise taxes~~ paid under ~~Chapter Chapters 220 and 221~~, F.S., and the salary credit allowed under Section 624.509(5), F.S., as these are limited by Section 624.509(6), F.S. (the 65 percent limitation).

2. Taxpayers must attach a copy of the certificate of contribution from each ~~SFO eligible nonprofit scholarship funding organization~~ to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(c)1. Sales and Use Tax – A tax credit of 100 percent of the contribution is allowed against any state sales and use tax due self-accrued and paid directly to the Department in accordance with imposed under Chapter 212, F.S., to any taxpayer who holds a valid Sales and Use Tax Direct Pay Permit issued by the Department.

2.a. Taxpayers must submit a copy of the certificate of contribution from each ~~SFO eligible nonprofit scholarship funding organization~~ to:

Florida Department of Revenue
Revenue Accounting
P.O. Box 6609
Tallahassee, FL 32314-6609

b. Following Within ten days of receipt of the copy of the certificate, the Department will send written instructions on how to claim the credit allocation as a tax credit on a sales and use tax return remitted to the Department by electronic means.

(d)1. No change.

2. Taxpayers must attach a copy of the certificate of contribution from each ~~SFO eligible nonprofit scholarship funding organization~~ to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(e)1. Excise Tax on Liquor, Wine, and Malt Beverages – A tax credit of 100 percent of the contribution is allowed against the following taxes administered by the Division.

a. No change.

b. Excise tax on wine beverages imposed under Section 564.06, F.S., except excise taxes imposed on wine produced produce by manufacturers in Florida from products grown in Florida; or

c. No change.

2. The tax credit taken on a return filed with the Division is limited to 90 percent of the tax due on the return. Taxpayers must attach a copy of the certificate of contribution from each

~~SFO eligible nonprofit scholarship funding organization~~ to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(f) Contributions to an ~~SFO eligible nonprofit scholarship funding organization~~ are not payments of estimated tax or installment payments of tax. However, credits earned for contributions to an ~~SFO eligible nonprofit scholarship funding organization~~ made on or after July 1, 2014, for corporate income tax or insurance premium tax will be taken into account when determining the estimated payment amounts required to meet the prior year exceptions for each tax. Cross reference: Rules 12C-1.034 and 12B-8.001, F.A.C.

(6) Carryforward of unused credits.

(a) When a taxpayer is unable to use a tax credit during the period specified by the Department in the approval letter, because the taxpayer's liability is insufficient, the taxpayer may ~~apply to~~ carry forward the unused tax credit amount for a period not to exceed five years, if the credit was earned in a taxable year beginning before January 1, 2018, or for a period not to exceed ten years, if the credit was earned in a taxable year beginning on or after January 1, 2018. ~~The five year carryforward period is applicable to all credits approved for carryforward on or after July 1, 2011, and to all unused carryforward credits that were eligible to be carried forward as of July 1, 2011. Taxpayers must apply on line using the Department's website at www.floridarevenue.com or submit an Application for Tax Credit for Contributions to Nonprofit Scholarship Funding Organizations (SFOs) (Form DR 116000, incorporated by reference in Rule 12-29.003, F.A.C.) requesting approval to carry forward the unused portion of the tax credit during the year in which the taxpayer wants to carry forward the unused tax credit. Applications to carry forward amounts beyond the five year period will not be accepted by the Department. See paragraph (3)(a), for submitting the application to the Department.~~

(b) ~~A separate application to carry forward an unused tax credit is required for each beverage license issued by the Division for which a separate return to report and pay the excise taxes on liquor, wine, and malt beverages is filed with the Division.~~

(c) ~~Within ten days of receipt of the application, the Department will send written correspondence regarding the amount of the credit carryforward, or the reason the carryforward request could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the carryforward before the Department will issue such correspondence. No request will be approved when the application for a credit allocation carryforward is submitted for a period beyond five years from the year in which the credit allocation was approved.~~

(d) Examples.

1. Corporate Income Tax Example – A calendar year taxpayer applied for and was approved for a credit allocation against corporate income tax for the tax year ending December 31, 2017 ~~December 31, 2011~~. To carry forward the unused portion of the credit allocation from its tax year ending December 31, 2011, to its tax year ending December 31, 2012, the taxpayer must apply to the Department, specifying the carryforward amount, on or after January 3, 2012. The application must be filed on or before December 31, 2012. If any unused portion of the credit allocation remains, the taxpayer must apply for a carryforward of the unused portion. Any unused carryforward from its tax year ending December 31, 2017 ~~December 31, 2011~~, expires on December 31, 2022 ~~December 31, 2016~~.

2. Corporate Income Tax Example – A calendar year taxpayer applied for and was approved for a credit allocation against corporate income tax for the tax year ending December 31, 2018. Any unused carryforward from its tax year ending December 31, 2018, expires on the due date pursuant to Section 220.222, F.S., for the Florida corporate income/franchise tax return for the taxable year ending December 31, 2028.

3. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2017 ~~2010~~. To carry forward the unused portion of the credit allocation that was not taken on the 2010 insurance premium tax return (due March 1, 2011) to the 2011 insurance premium tax return, the taxpayer must apply to the Department, specifying the carryforward amount, on or after January 3, 2011. The application must be filed and approved on or before December 31, 2011. If any unused portion of the credit allocation remains, the taxpayer must apply for a carryforward of the unused portion. Any unused carryforward from its tax year ending December 31, 2017 ~~December 31, 2010~~, expires on December 31, 2022 ~~December 31, 2015~~.

4. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2018. Any unused carryforward from its tax year ending December 31, 2018, expires on December 31, 2028.

5. Sales and Use Tax Example – A taxpayer who holds a Sales and Use Tax Direct Pay Permit applied for and was approved for a credit allocation against sales and use tax due to the Department as a result of the Direct Pay Permit for the state fiscal year 2017-2018 ~~2011-2012~~. The taxpayer paid the contribution to an SFO eligible nonprofit scholarship funding organization on July 14, 2017 ~~July 15, 2011~~, and submitted a copy of the certificate of contribution received from the organization to the Department. The taxpayer's state tax liability in accordance with the Sales and Use Tax Direct Pay Permit was insufficient to use the entire credit allocation on

sales and use tax returns filed with the Department on or before June 30, 2018 ~~June 30, 2012~~. To carry forward the unused portion of the tax credit to the 2012-2013 state fiscal year, the taxpayer must apply to the Department, specifying the carryforward amount during the 2012-2013 state fiscal year. The application must be filed and approved, and any approved carryforward must be taken on a sales and use tax return filed on or before June 30, 2013. If any unused portion of the credit allocation remains, the taxpayer must apply for a carryforward of the unused portion to be used during the following state fiscal year. Any unused carryforward from the 2017-2018 ~~2011-2012~~ state fiscal year expires June 30, 2023 ~~June 30, 2017~~.

6. Sales and Use Tax Example – A taxpayer who holds a Sales and Use Tax Direct Pay Permit applied for and was approved for a credit allocation against sales and use tax due to the Department for the state fiscal year 2018-2019. The taxpayer paid the contribution to an SFO on July 13, 2018, and submitted a copy of the certificate of contribution received from the organization to the Department. The taxpayer's state tax liability in accordance with the Permit was insufficient to use the entire credit allocation on sales and use tax returns filed with the Department on or before June 30, 2019. Any unused carryforward from the 2018-2019 state fiscal year expires June 30, 2029.

7. Tax on Oil and Gas Production – The same application periods and credit carryforward periods that apply to a sales and use tax credit allocation apply to a credit allocation against the tax on oil and gas production.

8. Excise Taxes on Liquor, Wine, and Malt Beverages Example – A taxpayer who holds a liquor license issued by the Division applied for and was approved for a credit allocation against the liquor excise tax for returns due during the state fiscal year 2017-2018 ~~2011-2012~~. The taxpayer's liability was insufficient to use the entire credit allocation during that state fiscal year. To carry forward the unused portion of the tax credit to the 2012-2013 state fiscal year, the taxpayer must apply to the Department, specifying the carryforward amount during the 2012-2013 state fiscal year. The application must be filed and approved, and any approved carryforward must be taken on a return filed with the Division, on or before June 30, 2013. If any unused portion of the credit allocation remains, the taxpayer must apply for a carry forward of the unused portion to be used during the following state fiscal year. Any unused carryforward from the 2017-2018 ~~2011-2012~~ state fiscal year expires June 30, 2023 ~~June 30, 2017~~.

9. Excise Taxes on Liquor, Wine, and Malt Beverages Example – A taxpayer who holds a liquor license issued by the Division applied for and was approved for a credit allocation against the liquor excise tax for returns due during the state fiscal year 2018-2019. The taxpayer's liability was insufficient to use the entire credit allocation during that state fiscal year.

Any unused carryforward from the 2018-2019 state fiscal year expires June 30, 2029.

(7) Transfers of unused Tax Credits.

(a) A taxpayer may not convey, assign, or transfer a credit allocation or tax credit to another entity unless all of the assets of the taxpayer are conveyed, assigned, or transferred in the same transaction. However, the following credit allocations or tax credits may be transferred between members of the same affiliated group of corporations:

1. A tax credit allocation for which a contribution has not been made to an ~~SFO eligible nonprofit scholarship funding organization~~ by the transferring member. The receiving member must make a contribution to an ~~SFO eligible nonprofit scholarship funding organization~~ during the same period that the transferring member was required to make the contribution. In addition, the contribution must be made before the receiving member may claim the tax credit.

2. A tax credit allocation for which a contribution has been made to an ~~SFO eligible nonprofit scholarship funding organization~~ by the transferring member, but the tax credit has not been claimed on a tax return.

3. A carryforward tax credit amount ~~approved for carryforward~~ that has not been claimed on a tax return.

(b) through (e) No change.

(f) The Department must approve the application for transfer of the unused credit allocation or tax credit before the receiving member may claim the tax credit on a tax return. For excise tax on liquor, wine, and malt beverages, the Division must also approve the transfer before the ~~the~~ receiving member may claim the tax credit on a tax return.

(g) ~~Following Within fifteen days of~~ receipt of an application, the Department will send written correspondence approving the transfer or providing the reason the transfer could not be approved. If the transfer is approved, a copy of the approval letter will be sent to both the transferring member and the receiving member. The approval letter will include instructions on how the receiving member may claim the tax credit on a tax return.

(8) Rescindment of unused Tax Credits.

(a) The rescindment provision allows credit allocations that will not be used by the taxpayer to be reallocated to other taxpayers who may use the credit allocation. Taxpayers must apply online on-line using the Department’s website at www.floridarevenue.com or submit ~~an~~ Florida Tax Credit Scholarship Program – Application for Rescindment of Previous Allocation of Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (Form DR-116100, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department to rescind all or a portion of an unused credit allocation. See paragraph (3)(a) for submitting the application to the Department.

(b) An application for rescindment of the unused credit allocation by the Department will not be approved when:

1. No change.

2. The allocation year is closed for all taxpayers. The allocation period for a calendar year is closed for all taxes and all taxpayers on October 1 of the third year following the January 1 opening of the allocation period, regardless of whether the annual tax credit cap has been reached November 30 of the subsequent calendar year. For example, the allocation period beginning January 1, 2018, for the state fiscal year beginning July 1, 2018, closes for all taxpayers on October 1, 2020.

(c) ~~Following Within ten days of~~ receipt of an application, the Department will send written correspondence regarding the amount of the rescindment, or the reason rescindment could not be approved. For excise tax on liquor, wine, and malt beverages, the Division must approve the rescindment before the Department will issue such correspondence.

(d) When the approval of a rescindment allows the tax credit cap for a state fiscal year to be reopened and available for allocation, the Department will notify each ~~SFO eligible nonprofit scholarship funding organization~~ that the tax credit cap is available for allocation.

Rulemaking Authority 1002.395(13) F.S. Law Implemented 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13) FS. History–New 6-6-11, Amended 1-25-12, 7-28-15, _____.

12-29.003 Florida Tax Credit Scholarship Program; Applications.

(1) No change

Form Number	Title	Effective Date
(2)(a) DR-116000	<u>Florida Tax Credit Scholarship Program – Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (SFOs) (R-1/18)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-08953)	<u>XX/XX</u> 4/18
(b) DR-116100	<u>Florida Tax Credit Scholarship Program – Application for Rescindment of Previous Allocation of Tax Credit Allocation for Contributions to Nonprofit Scholarship Funding Organizations (SFOs) (R-07/11)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-08954)	<u>XX/XX</u> 4/18
(c) DR-116200	<u>Florida Tax Credit Scholarship Program – Notice of Intent to Transfer a Tax Credit (N-07/15)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-08955)	<u>XX/XX</u> 4/18

Rulemaking Authority 213.06(1), 1002.395(13) F.S. Law Implemented 92.525(1)(b), 211.0251, 212.1831, 213.37, 220.1875, 561.1211, 624.51055, 1002.395(1)-(3), (5), (13) FS. History–New 6-6-11, Amended 1-25-12, 7-28-15, 1-17-18, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Tammy Miller
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY
 HEAD: August 14, 2018
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT
 PUBLISHED IN FAR: July 2, 2018

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.: RULE TITLES:
 12A-1.0143 Manufacturing and Spaceport Investment
 Incentive Program Tax Refunds
 12A-1.070 Leases and Licenses of Real Property;
 Storage of Boats and Aircraft
 12A-1.087 Exemption for Power Farm Equipment;
 Suggested Exemption Certificate for Items
 Used for Agricultural Purposes
 12A-1.097 Public Use Forms

PURPOSE AND EFFECT: The repeal of Rule 12A-1.043, F.A.C., is necessary due to obsolescence. Changes to Rules 12A-1.070, 12A-1.087, and 12A-1.097, F.A.C., are necessary to implement statutory changes.

SUMMARY: Section 288.1083, F.S., previously provided for a refund of tax to certain manufacturing and spaceport entities under an investment incentive program. This program expired July 1, 2013, and taxpayers are no longer eligible for a tax refund. The proposed repeal of Rule 12A-1.0143, F.A.C., removes obsolete provisions related to this incentive program. The state sales tax rate is set by the Legislature and is subject to change from year to year. The 2018 Legislature reduced the state rate for leases and licenses of real property from 5.8% to 5.7%. The proposed amendment to Rule 12A-1.070, F.A.C., adjusts the state sales tax rate to match the statutory change.

Section 36, Chapter 2018-118, L.O.F., made three changes to applicable aquaculture businesses. First, the exemption for butane gas, propane gas, natural gas, and liquefied petroleum gas was expanded to apply to the production, packing, or processing of aquacultural products, either on or off the farm. Second, the exemption for electricity was expanded to apply to packinghouses where fish are packed or prepared for shipment. Third, a new exemption was added for industrial machinery and equipment purchased for use in aquacultural activities. The proposed amendments to Rule 12A-1.087, F.A.C., provide guidance on how businesses can document and receive these exemptions.

The proposed amendments to Rule 12A-1.097, F.A.C., adopt, by reference, changes to forms currently used to administer sales and use tax. Chapter 2018-6, L.O.F., established two new sales tax scholarship programs under Chapter 212, F.S. Changes to existing forms provide a method for taking a credit under the new tax scholarship programs. In addition, a new form is being promulgated to administer the exemption provided by Section 56, Chapter 2018-118, L.O.F., for

equipment used to generate emergency electric energy at nursing homes and assisted living facilities.

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: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as 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: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS.

LAW IMPLEMENTED: 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.255, 213.29, 213.37, 213.755, 215.26, 219.07, 288.1083, 288.1258, 290.00677, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS.

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

DATE AND TIME: October 10, 2018, 10:30 a.m.

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: Tammy Miller at (850)717-6309. 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: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.0143 Manufacturing and Spaceport Investment Incentive Program Tax Refunds.
 Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 213.255, 215.26, 288.1083 FS. History—New 6-6-11, Repealed.

12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft.

(1) through (3) No change.

(4)(a) No change.

(b) The tax shall be paid ~~at the rate of 5.8 percent~~ on all considerations due and payable by the tenant or other person actually occupying, using, or entitled to use any real property to his landlord or other person for the privilege of use, occupancy, or the right to use or occupy any real property for any purpose. The amount of tax due must be calculated with the use of the applicable effective sales tax brackets ~~(Form DR 2 LLRP, Florida Sales Tax Brackets Effective on all Leases and Licenses of Real Property Transactions Taxable Under Section 212.031(1)(c), F.S., incorporated by reference in Rule 12A-1.097, F.A.C.)~~.

(c) through (d) No change.

(e) No change.

1. Example: Landlord owns a building with 5 offices and common areas. All offices are the same size. Landlord uses one office and leases the other four. The lease agreement provides that the utility charges are “additional rent” and failure to pay such utility charges when required will cause the lease to terminate. All offices use approximately the same amount of utilities. Utility services are sold by City Utilities to Landlord. Landlord’s total utility bill is \$1,900. Of that total, \$150 was non-taxable water, garbage, and sewage charges. City Utilities’ service bill to Landlord is as follows:

Electrical energy	\$1,000.00
Gas energy	500.00

Gross Receipts Tax (\$1,500 — 2.5%)	37.50
Subtotal — subject to sales tax	1,537.50
Sewage & garbage service	100.00
Water service	50.00
Florida sales tax	92.25
Municipal utilities tax (\$1,500 — 10%)	150.00
Total Amount Due	\$1,929.75

Landlord charges each tenant \$2,000 rent and 1/5 of Landlord’s total utility bill with no mark-up. Tenant owes tax on the rent and on his portion of the utility charges not taxed to Landlord, which includes the tenant’s use of the common areas, in addition to the tenant’s pro rata share of utilities, including sales tax on utilities, gross receipts tax on utilities and municipal utility tax based on Landlord’s cost. Of the above total charges that add up to \$1,929.75, the charges for services of sewage, garbage, and water service are not utility service charges on which tax was paid by Landlord. Consequently, only the portion of each tenant’s \$385.95 share of the total charge billed by City Utilities (\$1,929.75) which represents the tenant’s share of non-taxable charges is taxable as rent. Therefore, the invoice to the tenant for the month should read:

Rent	\$2,000.00
Tenant’s one-fifth share of charges <u>not taxed to Landlord for sewage, garbage, & water</u> (\$150 * 20%)	30.00
Total subject to sales tax	\$2,030.00
Florida (5.7% 5.8%) sales tax	<u>115.71</u> 117.74
Reimbursement for one-fifth share of utilities on which tax was paid by Landlord (<u>\$1,900 - \$150 * 20%</u>)	<u>350.00</u> 355.95
Total Amount Due	<u>\$2,495.71</u> 2,503.69

2. Example: Same facts as above, except Landlord marks up Tenants’ share of the total of City Utilities’ service bill by 10 percent, resulting in a total charged to the tenants for utilities of \$2,122.73, instead of the \$1,929.75 actually paid by Landlord for the utilities. Thus each tenant’s one-fifth share of utilities would be \$418.00 ~~\$380.00~~ \$424.55 ~~\$385.95~~. Again, if Landlord separately states the utility charges on the tenant’s invoice, Landlord should compute the tax as follows:

Rent	\$2,000.00
Tenant’s <u>one-fifth</u> share of utilities not taxed (total utilities <u>\$418.00</u> \$424.55 , less utilities on which Landlord paid tax, <u>\$350.00</u> \$355.95)	<u>68.00</u> 68.60
Total subject to tax	<u>\$2,068.00</u> 2,068.60
Florida (5.7% 5.8%) sales tax	<u>117.88</u> 119.94
Reimbursement for one-fifth share of utilities on which tax was paid by Landlord lessor	<u>350.00</u> 355.95
Total Amount Due	<u>\$2,535.88</u> 2,544.49

~~However, where a landlord marks up the utilities, in addition to the sales tax being due, gross receipts tax, at the rate of 2.5 percent, would also be due on the marked-up portion, pursuant to Section 203.01, F.S.~~

- (f) through (g) No change.
- (5) through (7) No change.

(8) When a tenant (lessee) or other person occupying, using, or entitled to use any real property (licensee) sublets or assigns some portion of the leased or licensed property, he may take credit on a pro rata basis for the tax that he paid to his landlord or other such person on the space that he subleases or assigns. Proration shall be computed on square footage or some other basis acceptable to the Executive Director or the Executive Director's designee in the responsible program. For example, Tenant leases 200 square feet of floor space for \$400.00 and pays Landlord ~~\$22.80~~ ~~\$23.20~~ rental tax. Tenant subleases 100 square feet, or one half, of the space to Subtenant for \$300.00 and collects ~~\$17.10~~ ~~\$17.40~~ tax which he remits to the State, less a credit of ~~\$11.40~~ ~~\$11.60~~ for tax that he paid to his landlord on the space that he subleased to Subtenant. (One half of \$400.00 is \$200.00 and ~~5.7~~ ~~5.8~~ percent of this amount is ~~\$11.40~~ ~~\$11.60~~.)

- (9) through (23) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(10)(h), (i), (13), 212.03(6), 212.031 FS. History—New 10-7-68, Amended 2-8-69, 10-7-69, 6-16-72, 9-26-77, 10-18-78, 12-31-81, 7-20-82, Formerly 12A-1.70, Amended 1-2-89, 3-27-95, 7-17-95, 1-17-18, ____.

12A-1.087 Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes.

- (1) through (7) No change.

(8)(a) The following sales and uses of liquefied petroleum gas, diesel, and kerosene are exempt when:

- 1. through 4. No change.

5. Sold for use in any tractor, vehicle, or other farm equipment that is used directly or indirectly for the production, packing, or processing of aquacultural products, whether on or off the farm.

- (b) No change.

(9)(a) Electricity used for the production, packing, or processing of agricultural products on a farm or in a packinghouse is exempt. The exemption does not apply to electricity used in buildings or structures where agricultural products are sold at retail. "Packinghouse" means any building or structure where fruits, vegetables, or meat from cattle or hogs or fish are packed or otherwise prepared for market or shipment in fresh form for wholesale distribution. The exemption only applies if the electricity is separately metered from the electricity used for nonexempt purposes. If the electricity is

centrally metered and is used for both tax-exempt and taxable purposes, the purchase of the electricity is subject to tax. The indirect use of electricity, such as in employee break rooms or restrooms, repair facilities, or administrative offices located on a farm or in a packinghouse, qualified for the exemption. However, when a retail establishment is located on a farm and the electricity is not separately metered from the electricity used elsewhere on the farm, the electricity is subject to tax.

- (b) No change.

(c) The exemption will not be allowed unless the purchaser furnishes its utility a written certificate stating that the electricity is used on a farm for the production, packing, or processing of agricultural products, or in a packinghouse, and qualifies for the exemption under Section 212.08(5)(e)2., F.S. The following is a suggested format of an exemption certificate to be issued to a utility company to make tax-exempt purchases of electricity used for this purpose:

SUGGESTED EXEMPTION CERTIFICATE
ELECTRICITY USED FOR THE PRODUCTION,
PACKING,
OR PROCESSING OF AGRICULTURAL PRODUCTS ON
A FARM
OR USED IN A PACKINGHOUSE

I certify that the electricity used on or after _____ (DATE) from _____ (UTILITY COMPANY) consumed through the following meter(s) is exempt from sales tax pursuant to Section 212.08(5)(e)2., Florida Statutes (F.S.), and will be:

(Check the appropriate box)

- Used in the production, packing, or processing of agricultural products on a farm.
- Used in a packinghouse for packing or otherwise preparing for market, or for shipment in fresh form, for wholesale distribution fruits and vegetables, or meat from cattle or hogs or fish.

I certify that the electricity will not be used in a building or structure where agricultural products are sold at retail.

Meter Number(s):

I understand that if the electricity purchased does not qualify for exemption under Section 212.08(5)(e)2., F.S., then I must pay the tax on the purchase directly to the Department of Revenue.

I understand that if I fraudulently issue this certificate to evade the payment of sales tax, I will be liable for payment of the sales tax, plus a mandatory penalty of 200% of the tax, and will be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in Section 775.082, 775.083, or 775.084, F.S.

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

Purchaser's Name and Title (Print or Type)

Purchaser's Address

Signature

Date

(10) Suggested Exemption Certificate for Items Used for Agricultural Purposes.

(a) through (e) No change.

(f) The following is a suggested format of an exemption certificate to be issued by any person purchasing or leasing power farm equipment qualifying for exemption under Section 212.08(3), F.S., or items that qualify for exemption as items for agricultural use or items for agricultural purposes. Exemption purposes listed on the suggested format that are not relevant to the purchaser or lessee may be eliminated from the certificate. The Department does not furnish the printed exemption certificate to be executed by purchasers or lessees when purchasing tax-exempt power farm equipment or items for agricultural use or for agricultural purposes. For an aquaculture health product, the purchaser may use the suggested purchaser's exemption certificate below or provide a copy of the aquaculture producer's Aquaculture Certification from the Florida Department of Agriculture and Consumer Services to the selling dealer.

SUGGESTED PURCHASER'S EXEMPTION
CERTIFICATE
ITEMS FOR AGRICULTURAL USE OR FOR
AGRICULTURAL PURPOSES AND POWER FARM
EQUIPMENT

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

Cloth, plastic, or similar material used for shade, mulch, or protection from frost or insects on a farm.

Fertilizers (including peat, topsoil, sand used for rooting purposes, peatmoss, compost, and manure, but not fill dirt), insecticides, fungicides, pesticides, and weed killers used for application on or in the cultivation of crops, groves, home vegetable gardens, and commercial nurseries.

Generators purchased, rented, or leased for exclusive use on a poultry farm. See the exemption category provided for power farm equipment, as defined in Section 212.02(30), F.S.,

which includes generators, motors, and similar types of equipment.

Insecticides and fungicides, including disinfectants, used in dairy barns or on poultry farms for the purpose of protecting cows or poultry or used directly on animals, as provided in Section 212.08(5)(a), F.S.

Animal health product that are administered to, applied to, or consumed by livestock or poultry to alleviate pain or cure or prevent sickness, disease, or suffering, as provided in Section 212.08(5)(a), F.S.

Aquaculture health product to prevent or treat fungi, bacteria, and parasitic diseases, as provided in Section 212.08(5)(a), F.S. I certify that I am engaged in the production of aquaculture products and certified under Section 597.004, F.S.

Nets, and parts used in the repair of nets, purchased by commercial fisheries.

Nursery stock, seedlings, cuttings, or other propagative material for growing stock.

Portable containers, or moveable receptacles in which portable containers are placed, that are used for harvesting or processing farm products.

Seedlings, cuttings, and plants used to produce food for human consumption.

Stakes used to support plants during agricultural production.

Items that are used by a farmer to contain, produce, or process an agricultural commodity, such as: glue for tin and glass for use by apiarists; containers, labels, and mailing cases for honey; wax moth control with paradichlorobenzene; cellophane wrappers; shipping cases; labels, containers, clay pots and receptacles, sacks or bags, burlap, cans, nails, and other materials used in packaging plants for sale; window cartons; baling wire and twine used for baling hay; and other packaging materials for one time use in preparing an agricultural commodity for sale.

Liquefied petroleum gas or other fuel used to heat a structure in which started pullets or broilers are raised.

Liquefied petroleum gas, diesel, or kerosene used to transport bees by water and in the operation of equipment used in the apiary of a beekeeper.

Liquefied petroleum gas, diesel, or kerosene used for agricultural purposes in any tractor, vehicle, or other farm equipment that is used exclusively on a farm for farming purposes.

Butane gas, propane gas, natural gas, or other form of liquefied petroleum gas used in a tractor, vehicle, or other farm equipment used directly or indirectly for the production, packing, or processing of aquacultural products, whether on or off the farm.

() Power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in Section 570.02(1), F.S., or

() Power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in Section 570.02(1), F.S., or

() Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in the agricultural production of crops or products, as produced by those agricultural industries included in Section 570.02(1), F.S., or

() Repairs to, or parts and accessories for, qualifying power farm equipment or irrigation equipment for exclusive use in fire prevention and suppression work for such crops or products, as produced by those agricultural industries included in Section 570.02(1), F.S.

() Other (include description and statutory citation):

I understand that if I use the item for any purpose other than the one I stated, I must pay tax on the purchase or lease price of the taxable item directly to the Department of Revenue.

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

The exemption specified by the purchaser may be verified by calling (850)488-6800, Monday through Friday (excluding holidays).

Under penalties of perjury, I declare that I have read the foregoing document and that the facts stated in it are true.

Purchaser's Name

Purchaser's Address

Name and Title of Purchaser's Authorized Representative

Sales and Use Tax Certificate No. (if applicable)

By

(Signature of Purchaser or Authorized Representative) Title

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

Date

(g) No change.

(11) No change.

(12) Industrial Machinery and Equipment Used in Aquaculture

(a) Industrial machinery and equipment, including parts and accessories, purchased for use in aquacultural activities at fixed locations is exempt. For the purposes of this rule, the following definitions apply:

1. "Industrial machinery and equipment" means tangible personal property that has a depreciable life of 3 years or more and that is used as an integral part in the manufacturing, processing, compounding, or production of tangible personal property for sale. A building and its structural components, including heating and air-conditioning equipment are included.

2. "Aquacultural activities" means the business of cultivating aquatic organisms. Such businesses must be certified by the Department of Agriculture and Consumer Services. Aquacultural activities must produce an aquaculture product, defined as "aquatic organisms and any product derived from aquatic organisms that are owned and propagated, grown, or produced under controlled conditions. Such products do not include organisms harvested from the wild for depuration, wet storage, or relay for purification."

(b) Suggested Exemption Certificate for Industrial Machinery and Equipment Used in Aquaculture.

1. Any person who purchases items that qualify for the exemption must issue an exemption certificate to the selling dealer to purchase such machinery or equipment tax-exempt. The exemption certificate must contain the purchaser's name and address, the reason for the exemption, and the signature of the purchaser or an authorized representative of the purchaser.

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

3. Dealers who accept in good faith the required certificate from the purchaser or lessee will not be assessed sales tax on sales of qualifying machinery and equipment. In such instances, the Department will look solely to the purchaser or lessee for any additional sales or use tax due.

4. Selling dealers may contact the Department at (850)488-6800, Monday through Friday (excluding holidays) to verify the specific exemption specified by the purchaser or lessee. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

5. The following is a suggested format of an exemption certificate to be issued by any person purchasing or leasing

industrial machinery or equipment qualifying for exemption under Section 212.08(5)(t), F.S. The Department does not furnish the printed exemption certificate to be executed by purchasers or lessees when purchasing tax-exempt machinery or equipment.

**SUGGESTED EXEMPTION CERTIFICATE
EXEMPTION FOR INDUSTRIAL MACHINERY AND
EQUIPMENT FOR USE IN AQUACULTURAL
ACTIVITIES**

I certify that the machinery and equipment purchased on or after _____ (DATE) from _____ (SELLER) is exempt from sales tax pursuant to Section 212.08(5)(t), Florida Statutes (F.S.), and will be used as an integral part in aquacultural activities in manufacturing, processing, compounding, or production of tangible personal property for sale. I understand that I must produce an aquaculture product as defined as “aquatic organisms and any product derived from aquatic organisms that are owned and propagated, grown, or produced under controlled conditions and that such products do not include organisms harvested from the wild for depuration, wet storage, or relay for purification.”

I understand that if the machinery and equipment purchased does not qualify for exemption under Section 212.08(5)(t), F.S., I will be liable for sales and use tax, interest, and penalties due on the purchase price of the items.

I further understand that when any person fraudulently issues, for the purpose of evading tax, a certificate or statement in writing to a vendor or to any agent of the state in which he or she claims exemption from the sales tax, such person, in addition to being liable for payment of the tax plus a mandatory penalty of 200% of the tax, will be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in s. 775.082, s. 775.083, or s. 775.084, Florida Statutes.

Under penalties of perjury, I declare that I have read the foregoing certificate and that the facts stated in it are true.

Purchaser’s Name and Title (Print or Type)

Purchaser’s Address

Signature

Date

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(c), (30), (31), (32), 212.05(1), 212.0501, 212.06(1), 212.08(3), (5)(a), (e), (7)(jjj), 212.085 FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 10-18-78, 7-20-82, 4-12-84, Formerly 12A-1.87, Amended 12-13-88, 3-1-00, 6-19-01, 9-15-08, 1-17-13, 1-11-16, 1-10-17, 1-17-18, _____.

12A-1.097 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (3)	No change.	
(4)(a) DR-7	Consolidated Sales and Use Tax Return (R-01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-04852)	XX/XX 01/15
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (R-XX/XX) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08956)	01/18
(c) DR-15CON	Consolidated Summary – Sales and Use Tax Return (R-01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-04852)	XX/XX 01/15
(5)(a) DR-15	Sales and Use Tax Return (R-01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-04854)	XX/XX 01/15
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08957)	XX/XX 01/18
(c)	No change.	
(d) DR-15EZ	Sales and Use Tax Return (R-01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-04855)	XX/XX 01/15
(e) DR-15EZN	Instructions for DR-15EZ Sales and Use Tax Returns (R-XX/XX) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08958)	01/18
(f) through (k)	No change.	
(12)	No change.	
(13) DR-95B	Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-09253)	XX/XX 04/18
(14) through (19)	No change.	
(20) DR-2LLRP	Florida Sales Tax Brackets Effective on all Leases and Licenses of Real Property Transactions Taxable under Section 212.031(1)(e), F.S. (N-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08960)	01/18
(21) through (22)	Renumbered (20) through (21) No change	
(22) DR-26SIGEN	Application for Refund – Sales Tax Paid on Generators for Nursing Homes or Assisted Living Facilities	XX/XX
Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(2), (4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-		

13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Tammy Miller
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 14, 2018
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:
 12A-15.014 Transition Rule

PURPOSE AND EFFECT: The proposed change is necessary to implement a statutory change.

SUMMARY: The state sales tax rate is set by the Legislature and is subject to change from year to year. The 2018 Legislature reduced the state rate on the lease or license of real property from 5.8% to 5.7%. The proposed amendment to Rule 12A-15.014, F.A.C., adjusts the state sales tax rate to match the statutory change.

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: : 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as 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: 212.17(6), 212.18(2), 213.06(1) FS.

LAW IMPLEMENTED: 212.031, 212.05(1), 212.05011, 212.054, 212.055 FS.

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

DATE AND TIME: October 10, 2018, 10:30 a.m.

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: Tammy Miller at (850)717-6309. 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: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-15.014 Transition Rule.

(1) No change.

(2) Commercial Rentals. Prepayments of rents to avoid increased tax rate are prohibited. Tenants with leases in effect prior to the effective date of any such surtax which provide for payments to be made on and after the effective date of any such surtax, cannot avoid tax by prepaying rent prior to the effective date of the surtax. Commercial rentals will be taxed at 5.7% ~~5.8%~~ plus the surtax rate for all rentals due on or after the effective date of any such surtax.

(3) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.031, 212.05(1), 212.05011, 212.054, 212.055 FS. History—New 12-11-89, Amended 11-16-93, 3-20-96, 10-2-01, 4-17-03, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Tammy Miller

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 14, 2018

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-19.100 Public Use Forms

PURPOSE AND EFFECT: The proposed changes are necessary to implement a statutory change.

SUMMARY: The proposed amendments to Rule 12A-19.100, F.A.C., adopt, by reference, changes to forms used to report the Florida communications services tax. These changes are limited to annual tax rate adjustments for local jurisdictions and formatting changes.

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: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as 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: 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS.

LAW IMPLEMENTED: 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.13(2), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS.

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

DATE AND TIME: October 10, 2018, 10:30 a.m.

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: Tammy Miller at (850)717-6309. 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: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-19.100 Public Use Forms.

(1) No change.

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

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
01/19	January 2019 -	January 2019 -
01/18	January 2018 – December 2018	January 1, 2018 – December 31, 2018
01/17	January 2017 – December 2017	January 1, 2017 – December 31, 2017
07/16	July 2016 – December 2016	July 1, 2016 – December 31, 2016
01/16	January 2016 – June 2016	January 2016 – June 30, 2016
07/15	July 2015 – December 2015	July 1, 2015 – December 31, 2015
01/15	January 2015 – June 2015	January 1, 2015 – June 30, 2015
01/14	January 2014 – December 2014	January 1, 2014 – December 2014
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012
07/11	July 2011 – December 2011	July 1, 2011 – December 31, 2011
01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011
08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009
01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008
06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007

01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005
01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004
10/04	October 2004	October 1, 2004 – October 31, 2004
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004
12/03	December 2003	December 1, 2003 – December 31, 2003
11/03	November 2003	November 1, 2003 – November 30, 2003
10/03	October 2003	October 1, 2003 – October 31, 2003
06/03	June 2003 – September 2003	June 1, 2003 – September 30, 2003
03/03	March 2003 – May 2003	March 1, 2003 – May 31, 2003
01/03	January 2003 – February 2003	January 1, 2003 – February 28, 2003
12/02	December 2002	December 1, 2002 – December 31, 2002
11/02	November 2002	November 1, 2002 – November 30, 2002
10/02	October 2002	October 1, 2002 – October 31, 2002
01/02	January 2002 – September 2002	January 1, 2002 – September 30, 2002
12/01	October 2001 – December 2001	October 1, 2001 – December 31, 2001
Form Number	Title	Effective Date
(3)	No change	
(4)(a) DR-700016	Florida Communications Services Tax Return (R. 01/19 48) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08964)	XX/XX 01/48
(4)(a) through (oo)	Redesignated (4)(b) through (4)(pp)	
(5) through (13)	No change	

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Tammy Miller
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 14, 2018
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018

DEPARTMENT OF REVENUE

Miscellaneous Tax

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

PURPOSE AND EFFECT: The proposed changes are necessary to implement statutory changes.

SUMMARY: The proposed amendment to Rule 12B-5.150, F.A.C., adopts, by reference, changes to Form DR-309637N, which provides instructions for filing a petroleum carrier information return. These changes implement the provisions of Sections 27 and 28, Chapter 2018-118, L.O.F.

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: : 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as 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: 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS.

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

DATE AND TIME: October 10, 2018 at 10:30 a.m.
 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: Tammy Miller at (850)717-6309. 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: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.150 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (30)	No change	
(31)	DR- Instructions for Filing Petroleum Carrier Information Return (R-01/15)	
309637N	(http://www.flrules.org/Gateway/reference.asp?No=Ref-04870)	XX/XX/14/15

(32) through (38) No change.
 Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Tammy Miller

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 14, 2018

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.: RULE TITLES:
 12B-7.008 Public Use Forms
 12B-7.031 Public Use Forms

PURPOSE AND EFFECT: The proposed changes are necessary to implement statutory changes and to provide citizens with accurate information.

SUMMARY: The proposed amendments to Rule 12B-7.008, F.A.C., adopt, by reference, changes to four forms used in the administration of gas and sulfur production and of oil production. These changes implement the provisions of Section 15, Chapter 2018-6, L.O.F.

The proposed amendments to Rule 12B-7.031, F.A.C., adopt, by reference, changes to the form used in the administration of the Miami-Dade County Lake Belt Mitigation Fees Return. These changes are clarifying in nature.

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: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as 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: 211.075(2), (3), 213.06(1), 373.41492(4)(b), 1002.395(13) FS.

LAW IMPLEMENTED: 92.525(1)(b), (2), (3), (4), 211.02, 211.0251, 211.026, 211.06, 211.075, 211.076, 212.11(1)(b), 211.125, 212.12(2), 212.17(1)(c), 213.255, 213.235(2), 213.37, 213.755(1), 215.26, 373.41492, 1002.395 FS.

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

DATE AND TIME: October 10, 2018, 10:30 a.m.

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: Tammy Miller at (850)717-6309. 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: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-7.008 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) DR-144	Gas and Sulfur Production Quarterly Tax Return (R-7/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-02544)	XX/XX 05/13
(3) DR-144ES	Declaration of Estimated Gas and Sulfur Production Tax (R-7/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-02544)	XX/XX 05/13
(4) DR-145	Oil Production Monthly Tax Return (R-07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-02545)	XX/XX 05/13
(5) DR-145X	Oil Production Monthly Amended Tax Return (R-07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-02546)	XX/XX 05/13

Rulemaking Authority 211.075(2), (3), 213.06(1), 1002.395(13) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 211.02, 211.0251, 211.026, 211.06, 211.075, 211.076, 211.125, 213.255, 213.755(1), 215.26, 1002.395 FS. History—New 12-28-78, Formerly 12B-7.08, Amended 12-18-94, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13,_____.

12B-7.031 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) DR-146	Miami-Dade County Lake Belt Mitigation Fees Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-06335)	XX/XX 07/18

Rulemaking Authority 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 212.11(1)(b), 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS. History—New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06, 11-6-07, 1-27-09, 1-11-16,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 14, 2018

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: 12B-8.003
RULE TITLE: Tax Statement; Overpayments

PURPOSE AND EFFECT: The proposed changes are necessary to implement statutory changes.

SUMMARY: The proposed amendments to Rule 12B-8.003, F.A.C., adopt, by reference, changes to five forms used in the administration of insurance premium taxes, fees, and surcharges. These changes implement the provisions of Section 15, Chapter 2018-6, L.O.F.

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: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as 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: 213.06(1) FS.

LAW IMPLEMENTED: 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516,

624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 F.S.

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

DATE AND TIME: October 10, 2018, 10:30 a.m.
 PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

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THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-8.003 Tax Statement; Overpayments.

(1) through (3) No change.

Form Number	Title	Effective Date
(4)(a) DR-907	Florida Insurance Premium Installment Payment (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08983)	01/18 <u>XX/XX</u> 01/18
(b) DR-907N	Instructions for Filing Insurance Premium Installment Payment (Form DR-907) (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08983)	01/18 <u>XX/XX</u> 01/18
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2017 (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08984)	01/18 <u>XX/XX</u> 01/18
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08985)	01/18 <u>XX/XX</u> 01/18
(6) DR-350900	2017 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08986)	01/18 <u>XX/XX</u> 01/18

Rulemaking Authority 213.06(1) FS. Law Implemented 92.525, 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 220.183, 220.191, 252.372, 288.99 (2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311,

627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 FS., History—New 2-3-80, Formerly 12B-8.03, Amended 3-25-90, 3-10-91, 2-18-93, 6-16-94, 12-9-97, 3-23-98, 7-1-99, 10-15-01, 8-1-02, 5-4-03, 9-28-04, 6-28-05, 6-20-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-17-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Tammy Miller

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 14, 2018

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NOS.:	RULE TITLES:
12C-1.013	Adjusted Federal Income Defined
12C-1.0155	Sales Factor for Apportionment
12C-1.0191	Capital Investment Tax Credit Program
12C-1.034	Special Rules Relating to Estimated Tax
12C-1.051	Forms

PURPOSE AND EFFECT: The proposed changes are necessary to implement statutory changes and to provide citizens with accurate information.

SUMMARY: The proposed amendments to Rule 12C-1.013, F.A.C., incorporate statutory changes made to Florida Corporate Income Tax by Chapter 2018-119, L.O.F., and address the effect that the repeal of the federal corporate Alternative Minimum Tax made by the Tax Cuts and Jobs Act, Public Law 115-97, will have on Florida Alternative Minimum Tax.

The proposed amendments to Rule 12C-1.0155, F.A.C., update an outdated statutory reference.

The proposed amendments to Rule 12C-1.0191, F.A.C., clarify how a carryover arising from the capital investment tax credit should be computed.

The proposed amendments to Rule 12C-1.034, F.A.C., incorporate statutory changes made to estimated corporate income tax by Sections 6 and 7, Chapter 2018-6, L.O.F.

The proposed amendments to Rule 12C-1.051, F.A.C., incorporate statutory changes into six forms used to administer Florida Corporate Income Tax.

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: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as 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: 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.24, 220.34(2)(f), 220.34(3), 220.51, 1002.395(13) FS.

LAW IMPLEMENTED: 119.071(5), 212.08(5)(p), 213.21, 213.755(1), 220.02(3), 220.03(5), 220.11, 220.12, 220.13, 220.131, 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.192, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS.

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DATE AND TIME: October 10, 2018, 10:30 a.m.

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THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-1.013 Adjusted Federal Income Defined.

(1) through (3) No change.

(4)(a) No change.

(b) In calculating alternative minimum tax due pursuant to Section 220.11(3), F.S., an adjustment to the addition of exempt interest is provided. Cross reference: paragraph 12C-1.013(19)(b)5., F.A.C. ~~12C-1.013(19)(e), F.A.C.~~

(c) through (e) No change.

(5) through (13) No change.

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

(a) Additions Required:

1. No change.

2. Taxpayers are required to add back the amount of the federal deduction claimed as ~~special 50 percent~~ bonus depreciation under s. 168(k), I.R.C., for assets placed in service after December 31, 2007, and before January 1, 2027 ~~January 1, 2021~~.

3. No change.

(b) through (j) No change.

(15) through (18) No change.

(19) Florida Alternative Minimum Tax.

(a) For taxable years beginning on or after January 1, 2018, no taxpayer is required to pay Florida Alternative Minimum Tax (AMT) because no corporate income taxpayer is required to pay federal AMT. However, a taxpayer with previously earned Florida AMT credits must compute Florida AMT to determine the amount of Florida AMT credit allowable against Florida corporate income tax.

(b) 1. For taxable years beginning before January 1, 2018, a corporation subject to the Florida Income Tax Code may be required to pay an alternative minimum tax. Florida ~~AMT alternative minimum tax~~ is equal to 3.3 percent of the Florida alternative minimum taxable income. Corporations required to pay federal ~~AMT alternative minimum tax~~ must compute the amount of regular Florida corporate income tax and the amount of Florida ~~alternative minimum tax~~ (AMT) that may be due. The corporation is liable for whichever amount is greater.

2. ~~(b)~~ A taxpayer is not liable for the Florida ~~AMT alternative minimum tax~~ unless liable for the federal ~~AMT alternative minimum tax~~. A taxpayer who is part of an affiliated group that ~~which~~ filed a federal consolidated return and was not liable for federal ~~AMT alternative minimum tax~~ is not liable for Florida AMT when filing on a separate return basis. The entity is not subject to Florida AMT regardless of the amounts of federal tax preference items contained in the separate return. A corporation ~~that which~~ is part of an affiliated group that filed a consolidated return for federal income tax purposes, and paid

the federal AMT, must compute Florida AMT, even if it files a separate return for Florida. This ~~requirement applies is true~~ even if the individual corporation would not have been subject to federal AMT if a separate return had been filed.

~~3. (e)~~ The computation of the Florida alternative minimum taxable income is similar to the computation of the regular Florida taxable income. The primary difference is the starting point for the computation. Florida uses federal alternative minimum taxable income ~~(AMTI)~~ as the starting point in determining Florida ~~alternative minimum tax (AMT)~~, after allowance of the federal exclusion amount provided in s. 55(d)(2), ~~I.R.C. of the Internal Revenue Code.~~

~~4. (d)~~ The adjustments, additions, and subtractions provided in Section 220.13, F.S., ~~are will be~~ applied to the Florida alternative minimum taxable income amount to arrive at adjusted federal income. ~~The Therefore, the~~ tax base is adjusted by the same type of adjustments, additions, and subtractions that are made to the regular federal taxable income when the regular Florida corporate income tax is ~~being~~ computed. Because different amounts may be included within the base (the “starting point”), there may be differences in the amounts of the adjustments, additions, and subtractions.

~~5. (e)~~ ~~An addition A common adjustment~~ that must be made when ~~in~~ computing the Florida AMT is for the amount of interest that ~~which~~ is exempt for federal income tax purposes. Section 220.13(1)(a)2., F.S., requires that interest that is excluded from federal taxable income under s. 103(a), I.R.C., less the associated expenses, be added to the taxpayer’s federal taxable income. However, this subparagraph excludes 60 percent of the amounts already included in the federal alternative minimum taxable income, ~~including. This would include~~ interest on private activity bonds issued after August 7, 1986. If the federal Adjusted Current Earnings accumulated current earnings (ACE) adjustment includes interest exempt under s. 103(a), I.R.C., there ~~is would be~~ an exclusion of 60 percent of the amount included in the federal Adjusted Current Earnings ACE adjustment.

~~6.a. (f)1.~~ ~~An addition Another common adjustment~~ that is required when ~~in~~ computing the Florida AMT is for the federal net operating loss (NOL) deduction. ~~When In~~ computing adjusted federal taxable income on the Florida corporate income/franchise tax return form for regular Florida tax purposes, the taxpayer ~~must would~~ add back the amount of the regular federal NOL net operating loss deduction. ~~When In~~ computing adjusted federal taxable income on the Florida return form for Florida AMT purposes, the taxpayer is only required to add back the amount of the federal AMT NOL net operating loss deduction.

~~b. 2.~~ The Florida NOL net operating loss deduction ~~(NOLD)~~ allowed, for purposes of AMT, ~~is will be~~ the Florida portion of the federal loss apportioned to Florida as provided in

this section. The Florida Income Tax Code does not create a separate NOL for AMT purposes.

~~c. 3.~~ The Florida Income Tax Code does not limit ~~the~~ amount of the NOL deduction NOLD to 90 percent of the alternative minimum taxable income before the NOL deduction NOLD.

~~d. 4.~~ The amount of the Florida NOL net operating loss carryover is reduced by the amount of the NOL net operating loss deduction used in computing the Florida corporate income tax, whether AMT or regular corporate income tax is finally determined to be due.

~~e. 5.~~ As with regular Florida corporate income tax, the use of an NOL a net operating loss carryover is not optional. It will be deemed used if it is available.

~~f. 6.~~ Cross reference: subsection 12C-1.013(15), F.A.C.

~~7. (g)~~ ~~A Another~~ possible adjustment when ~~in~~ computing the Florida AMT ~~is would be~~ the depreciation adjustment for Election A and Election B taxpayers. If there is an adjustment that is required when ~~in~~ computing the federal AMT to the depreciation expense for property placed in service between January 1, 1981, and December 31, 1986, then the amount of adjustment required ~~is would be~~ different when Florida the AMT is computed.

~~8. (h)~~ The Florida Income Tax Code allows the income tax credits listed in Section ~~220.02(8) 220.02(10)~~, F.S. to be used against the amount of Florida AMT alternative minimum tax due. The use of a tax credit against Florida the AMT is not optional ~~and. A credit~~ will be deemed used if it is available.

~~9. (i)~~ If the Florida AMT is paid, an alternative minimum tax credit is allowed by Section 220.186, F.S., in subsequent years. Cross reference: Rule 12C-1.0186, F.A.C.

(20) through (21) No change.

Rulemaking Authority 213.06(1), 220.51 FS., Section 3, Chapter 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, 1-10-17, _____.

12C-1.0155 Sales Factor for Apportionment.

(1) No change.

(2) Florida sales. The numerator of the sales factor includes gross receipts attributed to Florida which were derived by the taxpayer from transactions and activities in the regular course of its trade or business. All interest income, service charges, carrying charges, or time-price differential charges incident to such gross receipts shall be included, regardless of the place where the account records are maintained or the location of the contract or other evidence of indebtedness.

(a) through (f) No change.

(g) Telecommunications. For purposes of this rule, gross receipts from telecommunications services include those earned

by the offering of telecommunications for a fee directly to the public, or to such classes of users as to be effectively available directly to the public, regardless of the facilities used defined by Section 203.012(2), F.S.

- 1. through 2. No change.
- (h) through (l) No change.
- (3) through (4) No change.

Rulemaking Authority 213.06(1), 220.51 FS. Law Implemented 220.15, 220.44 FS. History—New 5-17-94, Amended 3-18-96, 10-2-01,

12C-1.0191 Capital Investment Tax Credit Program.

(1) Qualifying projects defined in Sections 220.191(1)(g)1. and 2., F.S.

(a) No change.

(b)1. The maximum annual amount of Capital Investment Tax Credit is limited to 5 percent of the certified eligible capital costs of the qualifying project, for a period not to exceed 20 years, beginning with the commencement of the project's operations. The tax credit may not be carried forward or backward, except as noted in subparagraph 2. The sum of all capital investment tax credits cannot exceed 100 percent of the eligible capital costs of the project.

2. A carryover of credit is available for a qualifying business that invested at least \$100 million and is eligible to claim the credit against 100 percent of its corporate income tax liability pursuant to Section 220.191(2)(a)1., F.S. Unused credits from the 20-year credit period may be claimed in the 21st through 30th tax years after commencement of operations of such qualifying project, ~~as long as the unused amount results from an insufficient tax liability on the part of the qualifying business.~~

3. The amount of carryover from any one taxable year is five (5) percent of the cumulative capital investment that is at least \$100 million less the amount of capital investment tax credit that could be used on the tax return for the taxable year. The amount of carryover from a taxable year may not exceed five (5) percent of the cumulative capital investment that is at least \$100 million.

4. Example: Taxpayer A is entitled to a capital investment credit in 2018 because it made a cumulative capital investment of \$100 million; the 2018 corporate income tax due on the income generated by or arising out of its capital investment is \$4 million; and the tax liability on its corporate income tax return was \$4.5 million. From the 2018 taxable year, Taxpayer A generated a capital investment carryover of \$1 million (\$5 million less the lesser of \$4.5 million or \$4 million).

5. Example: Taxpayer B is entitled to a capital investment credit in 2020 because it made a cumulative capital investment of \$100 million; the 2020 corporate income tax due on the income generated by or arising out of its capital investment is

\$3.5 million; and the corporate income tax liability on its tax return was \$3 million. From the 2020 taxable year, Taxpayer B generated a capital investment carryover of \$2 million (\$5 million less the lesser of \$3 million or \$3.5 million).

(2) through (6) No change.

Rulemaking Authority 213.06(1), 220.191(8), 220.51 FS. Law Implemented 220.191 FS. History—New 8-4-05, Amended 4-5-07, 4-26-10, 1-17-13, _____.

12C-1.034 Special Rules Relating to Estimated Tax.

(1) through (7) No change

(8) Overpayments of Estimated Tax.

(a)1. through 2. No change

3.a. No change

b. Example: A calendar year taxpayer in ~~2018~~ ~~2016~~ amends the ~~2015~~ ~~2013~~ Florida corporate income/franchise tax return pursuant to a federal adjustment that impacted Florida taxable income. The result of the amendment is that the taxpayer has overpaid the tax due for ~~2015~~ ~~2013~~. The overpayment may be refunded or credited to the ~~2018~~ ~~2016~~ estimated tax payments. The overpayment may not be credited to estimated tax payments for the ~~2016 or 2017~~ ~~2014 or 2015~~ taxable year.

(b) No change

(c)1. No change

2. Example: A calendar year taxpayer requested an extension of the filing date for the 2016 Florida corporate income/franchise tax return from May 1, 2017, until ~~November 1, 2017~~ ~~October 1, 2017~~. The first payment of estimated tax for the succeeding tax year is due May 31, 2017. The 2016 return is filed on September 29, 2017. If the taxpayer requested that the overpayment of estimated tax be applied to the next tax year, the overpayment is applied effective May 31, 2017.

(d) through (e) No change

(9) Underpayment of estimated tax.

(a) No change

(b)1.a. through b. No change

c.(I) A contribution to an eligible nonprofit scholarship-funding organization (SFO) for a corporate income tax credit pursuant to Section 220.1875, F.S., reduces the amount required to meet the prior year exception referenced in sub-subparagraph a. ~~For taxable years beginning before January 1, 2018, the~~ ~~The~~ specific prior year exception amount reduced by a contribution to an SFO is determined by the date of contribution on the certificate of contribution issued by the SFO. For taxable years beginning on or after January 1, 2018, a taxpayer may, after earning a tax credit under Section 220.1875, F.S., reduce any estimated payment in that taxable year by the amount of the credit. Cross reference: Rule Chapter 12-29, F.A.C.

c.(II) through (III) No change

(IV) Example: A calendar year taxpayer remitted four estimated payments of \$18,000 each on May 31, 2018; June 29,

2018; October 1, 2018; and December 31, 2018. The taxpayer also made a \$17,000 contribution to an SFO and was issued a certificate of contribution on June 20, 2018, which generated a tax credit for the taxpayer. For the prior tax year ending December 31, 2017, corporate income tax of \$90,000 was due.

Taxpayer’s prior year exception computation is as follows:

Due dates of installments	(1st) 5/31/2018	(2nd) 6/29/2018	(3rd) 10/1/2018	(4th) 12/31/2018
Current year: Total cumulative amount paid (or credited) from the beginning of the taxable year through the installment date indicated	18,000.00	36,000.00	54,000.00	72,000.00
(a) Prior year exception: Tax on prior year’s income using current year’s rates	25% of tax 22,500.00	50% of tax 45,000.00	75% of tax 67,500.00	100% of tax 90,000.00
(b) Cumulative donations timely made to SFOs for the taxable year. Certificate of contribution must be issued for the taxable year.	17,000.00	17,000.00	17,000.00	17,000.00
(c) The prior year exception adjusted for the credit for contributions to SFOs per Section 1002.395(5)(g), F.S., equals (a) less (b)	5,500.00	28,000.00	50,500.00	73,000.00
Installment meets prior year exception? To answer Yes, Current year must equal or exceed Prior year (c).	Yes	Yes	Yes	No

Taxpayer has met the prior year exception for the first three installments through a combination of estimated payments and SFO credit so that estimated tax penalty and interest will not apply for the first, second, or third installment.

2.a. No change

b.(I) No change

(II) Example: Corporation C was part of affiliated group ABC, which filed a federal consolidated income tax return for the 2016 and 2017 ~~2014 and 2015~~ tax years. For Florida corporate income/franchise tax purposes, Corporation C has always filed a separate return. On June 1, 2017 ~~June 1, 2015~~, the stock of Corporation C was bought by Corporation X. Corporation C has two taxable years for 2017 ~~2015~~ for federal income tax purposes, and, therefore, for Florida corporate income/franchise tax purposes even though it has always filed a separate Florida corporate income/franchise tax return. For the first taxable year within 2017 ~~2015~~ (January 1 through May 31, 2017 ~~May 31, 2015~~), Corporation C may base estimated tax payments on a prior year exception (January 1, 2016, through December 31, 2016 ~~January 1, 2014, through December 31, 2014~~). Corporation C may not use the prior year exception for the second taxable year within 2017 ~~2015~~ (June 1, 2017, through December 31, 2017 ~~June 1, 2015, through December 31, 2015~~). Furthermore, Corporation C cannot use a prior year exception for the 2018 ~~2016~~ tax year.

3. No change

(c) through (i) No change.

(10) through (13) No change.

Rulemaking Authority 213.06(1), 220.24, 220.34(2)(f), 220.34(3), 220.51, 1002.395(13) FS. Law Implemented 213.21, 220.131, 220.24, 220.241, 220.33, 220.34, 1002.395 FS. History–New 10-20-72, Amended 10-20-73, 7-27-80, 12-18-83, Formerly 12C-1.34, Amended 12-21-88, 4-8-92, 5-17-94, 3-18-96, 3-13-00, 9-28-04, 7-28-15, 1-10-17, 1-17-18,_____.

12C-1.051 Forms.

(1) No change

Form Number	Title	Effective Date
(2)	No change	
(3)(a)	No change	
(b) 1065N	F- Instructions for Preparing Form F-1065 Florida Partnership Information Return (R-01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07765)	<u>XX/XX</u> 01/17
(4) 1120A	F- Florida Corporate Short Form Income Tax Return (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08987)	<u>XX/XX</u> 01/18
(5)(a) 1120	F- Florida Corporate Income/Franchise Tax Return (R-01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07767)	<u>XX/XX</u> 01/17
(b) 1120N	F- Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2017 (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08988)	<u>XX/XX</u> 01/18
(6)	No change.	
(7)(a)	No change.	
(b) 1120XN	F- Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return (R-01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-06347)	<u>XX/XX</u> 01/16
(8)	No change	
through (12)		
(13) 2220	F- Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-08990)	<u>XX/XX</u> 01/18
(14)	No change.	

Rulemaking Authority 213.06(1), 220.192(7), 220.193(4), 220.196(4), 220.51, 1002.395(13) FS. Law Implemented 119.071(5), 212.08(5)(p), 213.755(1), 220.11, 220.12, 220.13(1), (2), 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.192, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, 220.809, 221.04, 624.5105, 624.51055, 1002.395 FS. History–New 9-26-77, Amended 12-18-83, Formerly 12C-1.51, Amended 12-21-88, 12-31-89, 1-31-91, 4-8-92, 12-7-92, 1-3-96, 3-18-96, 3-13-00, 6-19-01, 8-1-02, 6-19-03, 3-15-04, 9-24-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 4-26-10(12)(a), (b), 4-26-10(13)(a), (b), 6-28-10, 1-12-11, 6-6-11, 1-25-12, 1-17-13, 3-12-14, 1-19-15, 1-11-16, 1-10-17, 1-17-18,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Tammy Miller
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 14, 2018

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018

DEPARTMENT OF HEALTH

Division of Medical Quality Assurance

RULE NO.: 64B-9.001
 RULE TITLE: Biennial Licensing

PURPOSE AND EFFECT: To amend the rule to update the renewal application forms to include pain management clinic registration exemption certificates, and education and registration requirements regarding prescribing controlled substances as required by recently enacted legislation.

SUMMARY: This rulemaking provides for pain management clinic exemption registration and updates the renewal application forms to reflect changes required by recently enacted legislation.

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 the SERC checklist, this rulemaking will not have an adverse impact on regulatory costs in excess of \$1 million within five years as established in s.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: 456.004(1), FS.

LAW IMPLEMENTED: 456.004(1), 456.013, 456.036(5), 456.039, 456.0391, 456.0635, 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: Lola Pouncey, Bureau Chief, 4052 Bald Cypress Way, Bin #C-01, Tallahassee, Florida 32399 or Lola.Pouncey@FIHealth.gov.

THE FULL TEXT OF THE PROPOSED RULE IS:

64B-9.001 Biennial Licensing.

(1) Pursuant to Section 456.004(1), F.S., the Department implemented a plan for staggered biennial renewal of licenses

issued by the Division of Medical Quality Assurance. Each licensed person shall renew using Form DH-MQA 1229 (07/18 06/17), License Renewal Application (Active and Inactive Status), incorporated by reference and available at <https://www.flrules.org/Gateway/reference.asp?No=Ref-####>. Licensed facilities shall renew by using Form DH-MQA 1231 (07/18 06/17), Business Establishment Renewal Application (Active Status), incorporated by reference and available at <https://www.flrules.org/Gateway/reference.asp?No=Ref-####>. Pain management clinics claiming an exemption from registration shall apply for and renew the certificate using Form DH5031-MQA (07/18), Application for Exemption from Pain Management Clinic Registration, incorporated by reference and available at <https://www.flrules.org/Gateway/reference.asp?No=Ref-####>.

(2) through (3) No change.

(4) The schedule for biennial license renewal for each respective profession shall be as follows:

	EVEN YEARS	ODD YEARS
Acupuncturists	February 28	
Athletic Trainers	September 30	
Anesthesiologist Assistants		January 31
Certified Master Social Workers		March 31
Certified Nursing Assistants (Group I)		May 31
Certified Nursing Assistants (Group II)	May 31	
Chiropractic Physicians & Assistants	March 31	
Clinical Laboratory Personnel	August 31	
Clinical Social Workers		March 31
Consultant Pharmacists	December 31	
Dental Hygienists	February 28	
Dental Laboratories	February 28	
Dentists	February 28	
Dentists – Health Access	February 28	
Dietitians/Nutritionists		May 31
Dispensing Opticians	December 31	
Electrologists	May 31	
Electrolysis Facilities	May 31	
Hearing Aid Specialists		February 28
Marriage & Family Therapists		March 31
Massage Therapists		August 31
Massage Establishments		August 31
Medical Doctors (Group I)	January 31	
Medical Doctors (Group II)		January 31
Medical Doctors – Public Psychiatry/Health Certificate	January 31	
Medical Doctors – Limited License	January 31	
Medical Doctors – Rear Admiral LeRoy Collins, Jr., Temporary Certificate for Practice in Areas of Critical Need	January 31	
Medical Physicists		January 31
Mental Health Counselors		March 31
Midwives		December 31
Nuclear Pharmacists	February 28	
Non-Resident Sterile Compounding Permit	February 28	February 28
Nurses		
Group I: Registered & Advanced Practice Registered Nurses Nurse Practitioner	April 30	
Group II: Registered & Advanced Practice Registered Nurses Nurse Practitioners		
	July 31	

Group III: Registered & Advanced Practice Registered Nurses Nurse Practitioners		April 30
Licensed Practical Nurses		July 31
Nursing Home Administrators	September 30	
Occupational Therapists & Assistants		February 28
Optometrists		February 28
Orthotists & Prosthetists		November 30
Osteopathic Physicians	March 31	
Osteopathic Physicians – Limited License	March 31	
Osteopathic Physicians – Rear Admiral LeRoy Collins, Jr., Temporary Certificate for Practice in Areas of Critical Need	March 31	
Pharmacy		February 28
<u>Pain Management Clinic Registration Exemption Certificate</u>		September 30
Pharmacists		September 30
Pharmacy Technicians	December 31	
Physical Therapists & Assistants		November 30
Physician Assistants	January 31	
Podiatric Physicians & <u>Podiatric X-Ray Assistants</u>	March 31	
Podiatric Physicians – Limited License	March 31	
Psychologists	May 31	
Respiratory Care Practitioners		May 31
Respiratory Therapists		May 31
School Psychologists		November 30
Speech Language Pathologists/Audiologists & Assistants		December 31

EXTENSION OF BIENNIAL LICENSURE PERIODS –

When a current biennial licensure period for a profession is extended for a period longer than two years to conform to the above schedule of biennial periods, the biennial licensure fee for the profession shall be increased pro-rata to cover the additional extended period. The increased licensure fee shall be based on the biennial licensure fee established by the board. The amended licensure period and the pro-rated renewal fee shall be implemented for the purpose of restructuring the Department’s renewal schedule.

(5) No change.

Rulemaking Authority 456.004(1) FS. Law Implemented 456.004(1), 456.013, 456.036(5), 456.039, 456.0391, 456.0635 FS. History—New 11-5-00, Amended 11-24-05, 11-8-07, 7-30-08, 7-19-09, 11-8-09, 8-2-10, 5-16-12, 4-27-17, 11-5-17, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Lola Pouncey, Chief of General Operations, Bureau of Operations

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Celeste Philip, MD, MPH, Surgeon General and Secretary

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 30, 2018

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 6, 2018

DEPARTMENT OF HEALTH

Board of Dentistry

RULE NO.: 64B5-13.005 **RULE TITLE:** Disciplinary Guidelines

PURPOSE AND EFFECT: The Board proposes the rule amendment to update disciplinary guidelines. Necessary changes will be made based on the enactment of Chapter 2018-13, Laws of Florida (HB 21).

SUMMARY: Disciplinary guidelines will be updated and based on the enactment of Chapter 2018-13, Laws of Florida (HB 21), necessary changes will be made to the rule.

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: During discussion of the economic impact of this rule at its Board meeting, the Board, based upon the expertise and experience of its members, determined that a Statement of Estimated Regulatory Costs (SERC) was not necessary and that the rule will not require ratification by the Legislature. No person or interested party submitted additional information regarding the economic impact at that time.

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

RULEMAKING AUTHORITY: 456.079(1) FS.

LAW IMPLEMENTED: 456.072(2), 456.079(1), 466.028 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: Jennifer Wenhold, Executive Director, Board of Dentistry, 4052 Bald Cypress Way, Bin #C08, Tallahassee, Florida 32399-3258.

THE FULL TEXT OF THE PROPOSED RULE IS:

64B5-13.005 Disciplinary Guidelines.

(1) When the Board finds an applicant, licensee, or certificate holder whom it regulates under Chapter 466, F.S., has committed any of the acts set forth in Section 456.072(1) or 466.028, F.S., it shall issue a final order imposing appropriate penalties as recommended in these disciplinary guidelines. For any violation found that is for fraud or making a false or fraudulent representation, the Board will impose a fine of \$10,000.00 per count or offense. The use of terms to describe the offenses herein within the individual guidelines is intended to be only a generally descriptive use of the terms. For an accurate description of the actual offenses, the reader should refer to the statutory disciplinary provisions. The maximum penalties set forth in any individual offense guideline include all of the less severe penalties that would fall in between the maximum and the minimum penalties stated:

VIOLATION	PENALTY RANGE	
	MINIMUM	MAXIMUM
(a) No change.		
(b) Having a license to practice dentistry or dental hygiene revoked, suspended, or otherwise acted against, including the denial of licensure, by the licensing authority of another state, territory, or country. (Sections 466.028(1)(b), 456.072(1)(f), F.S.)		
First Offense	\$1,000 fine.	Suspension/denial until the license is unencumbered and active in the jurisdiction in which the disciplinary action was originally taken, or up to five years followed by probation and \$10,000 fine or revocation.
Second Offense	Imposition of discipline which would	Suspension Revocation until the license is

	have been imposed if the substantive violation occurred in Florida. Probation and \$1,000 fine.	unencumbered in the jurisdiction in which disciplinary action was taken and \$10,000 fine.
Third Offense	One year suspension followed by probation and \$5,000 fine.	Revocation and permanent denial and \$10,000 fine.
(c) through (k) No change.		
(l) through (o) No change.		
(p) Prescribing, <u>procuring</u> , <u>dispensing</u> , <u>administering</u> , <u>mixing</u> , or <u>otherwise preparing</u> a legend drug or <u>controlled substance</u> , other than in the course of the professional practice of the dentist. (Section 466.028(1)(p), F.S.)		
First Offense	\$500 fine.	Probation with conditions, \$10,000 fine and up to suspension
Second Offense	Probation with conditions and \$2,500 fine.	Suspension and \$10,000 fine.
Third Offense	Suspension followed by probation and \$5,000 fine.	Revocation and \$10,000 fine.
(q) through (cc) No change.		

(dd) Presigning blank prescription <u>or</u> laboratory work order forms. (Section 466.028(1)(dd), F.S.)		
First Offense	\$500 fine.	Probation with conditions and \$500 fine.
Second Offense	\$1,000 fine.	Probation with conditions and \$7,500 fine.
Third Offense	Probation with conditions and \$2,500 fine.	Suspension and \$10,000 fine.
(ee) through (aaa) No change.		
(bbb) Engaging in a pattern of practice of prescribing medicinal drugs or controlled substances which demonstrates a lack of reasonable skill or safety to patients <u>or</u> a violation of ss 893.055 and 893.0551 or law and rules relating to <u>prescribing practitioners</u> . (Section 456.072(1)(gg), F.S.)		

First Offense	\$1,500 fine.	Probation with conditions and \$8,000 fine.
Second Offense	Probation with conditions and \$3,000 fine.	Suspension and \$10,000 fine.
Third Offense	\$5,000 fine.	Revocation and \$10,000 fine.
(ccc) No change.		
(ddd) Being convicted of, or entering a plea of		

nolo contendere to, any misdemeanor or felony, regardless of adjudication, under 18 U.S.C. s. 669, ss. 285-287, s. 371, s. 1001, s. 1035, s. 1341, s. 1343, s. 1347, s. 1349, or s. 1518, or 42 U.S.C. ss. 1320a-7b, relating to the Medicaid program. (Section 456.072(1)(ii), F.S.)		
First Offense	Misdemeanor – Reprimand, \$10,000 fine, suspension. <u>Felony – Revocation.</u>	Misdemeanor – \$10,000 fine, revocation. <u>Felony – Revocation.</u>
Second Offense	<u>Misdemeanor or Felony-- Revocation and \$10,000 fine</u>	<u>Misdemeanor or Felony-- Revocation and \$10,000 fine</u>
(eee) through (fff) No change.		
(ggg) Being convicted of, or entering a plea of guilty or nolo contendere, to any misdemeanor or felony, regardless of adjudication, a crime in any jurisdiction which relates to health care fraud. (Section 456.072(1)(ll), F.S.)		

First Offense	Misdemeanor – \$10,000 fine, reprimand.	Misdemeanor – \$10,000 fine, suspension.
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	<u>Felony</u> – <u>Revocation</u> <u>\$10,000 fine.</u>	<u>Felony</u> – <u>Revocation</u> <u>\$10,000 fine.</u>
Second Offense	<u>Misdemeanor</u> or <u>Felony-</u> \$10,000 fine, revocation.	<u>Misdemeanor</u> or <u>Felony-</u> \$10,000 fine, revocation.

(iii) through (jjj) No change.

(2) No change.

(3) Penalties imposed by the Board pursuant to subsections (1) and (2), above, may be imposed in combination or individually, and are as follows:

(a) No change.

(b) Imposition of an administrative fine not to exceed \$10,000.00 for each count or separate offense; for any violation found that is for fraud or making a false or fraudulent representation, the Board will impose a fine of \$10,000.00 per each count or offense, pursuant to Section 456.072(2)(d), F.S. Unless stated otherwise in the disciplinary order, any imposed administrative fines are due within 90 days of the effective date of a final order imposing fines;

(c) through (g) No change.

(h) Costs. The licensee is responsible for payment of all costs of investigation and prosecution related to a disciplinary case. Additionally, all costs related to compliance with an order taking disciplinary action are the obligation of the licensee. Unless stated otherwise in the disciplinary order, any imposed costs are due within 90 days of the effective date of a final order imposing costs.

(4) through (5) No change.

Rulemaking Authority 456.079(1) FS. Law Implemented 456.072(2), 456.079(1), 466.028 FS. History—New 12-31-86, Amended 2-21-88, 1-18-89, 12-24-91, Formerly 21G-13.005, 61F5-13.005, 59Q-13.005, Amended 4-2-02, 8-25-03, 2-27-06, 12-25-06, 6-11-07, 9-15-10, 12-2-10, 1-24-12, 4-25-17, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Board of Dentistry

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 24, 2018

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 16, 2018

Section III Notice of Changes, Corrections and Withdrawals

NONE

Section IV Emergency Rules

DEPARTMENT OF THE LOTTERY

RULE NO.: RULE TITLE:

53ER18-46 Game Number 1395, HEADS OR TAILS

SUMMARY: This emergency rule describes Game Number 1395, "HEADS OR TAILS," for which the Department of the Lottery will start selling tickets on a date to be determined by the Secretary of the Department. The rule sets forth the specifics of the game; determination of prizewinners; estimated odds of winning, value and number of prizes in the game.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Diane D. Schmidt, Legal Analyst, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER18-46 Game Number 1395, HEADS OR TAILS.

(1) Name of Game. Game Number 1395, "HEADS OR TAILS."

(2) Game Number 1395, HEADS OR TAILS is a Scratch-Off lottery game (also known as an instant lottery game).

(3) Price. HEADS OR TAILS lottery tickets sell for \$1.00 per ticket.

(4) HEADS OR TAILS lottery tickets shall have a series of numbers in machine readable code (or bar code) on the back of the ticket, along with a validation number under the latex area on the ticket. To be a valid winning HEADS OR TAILS lottery ticket, the ticket must meet the applicable requirements of Rule 53ER17-54, Florida Administrative Code.

(5) The "YOUR NUMBERS" play symbols and play symbol captions are as follows:



(6) The “WINNING NUMBER” play symbols and play symbol captions are as follows:

1 ONE	2 TWO	3 THREE	4 FOUR	5 FIVE	6 SIX	7 SEVEN	8 EIGHT
9 NINE	10 TEN	11 ELEVEN	12 TWELVE	13 THIRTEEN	14 FOURTEEN	15 FIFTEEN	

(7) The prize symbols and prize symbol captions are as follows:

\$1.00 ONE	\$2.00 TWO	\$4.00 FOUR	\$5.00 FIVE	\$10.00 TEN	\$15.00 FIFTEEN	\$20.00 TWENTY	\$30.00 THIRTY	\$40.00 FORTY	\$100 ONE HUNDRED	\$200 TWO HUNDRED	\$5,000 FIVE THOUSAND
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(8) The legends are as follows:

YOUR NUMBERS	WINNING NUMBER
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(9) Determination of Prizewinners.

(a) A ticket having a play symbol and corresponding play symbol caption in the “YOUR NUMBERS” play area that matches the play symbol and corresponding play symbol caption in the “WINNING NUMBER” play area shall entitle the claimant to the corresponding prize shown for that symbol.



A ticket having a “DOUBLE” symbol in the “YOUR NUMBERS” play area shall entitle the claimant to double the corresponding



prize shown for that symbol. A ticket having a “WIN ALL” symbol in the “YOUR NUMBERS” play area shall entitle the claimant to all five prizes shown in the play area.

(b) The prizes are \$1.00, \$2.00, \$4.00, \$5.00, \$10.00, \$15.00, \$20.00, \$30.00, \$40.00, \$100, \$200 and \$5,000.

(10) The estimated odds of winning, value, and number of prizes in Game Number 1395 are as follows:

GAME PLAY	WIN	ESTIMATED ODDS OF 1 IN	NUMBER OF WINNERS IN 84 POOLS OF 240,000 TICKETS PER POOL
\$1	\$1	10.71	1,881,600
\$1 (T COIN)	\$2	25.00	806,400
\$2	\$2	37.50	537,600
\$1 x 4	\$4	300.00	67,200
\$1 (T COIN) + \$2	\$4	150.00	134,400
\$2 (T COIN)	\$4	300.00	67,200
\$2 x 2	\$4	300.00	67,200
\$4	\$4	300.00	67,200
\$1 x 5	\$5	500.00	40,320
\$1 (T COIN) + \$1 + \$2	\$5	500.00	40,320
\$1 + \$2 (T COIN)	\$5	500.00	40,320
\$1 x 5 (H COIN)	\$5	500.00	40,320
\$5	\$5	500.00	40,320
\$2 x 5	\$10	500.00	40,320
\$2 x 5 (H COIN)	\$10	500.00	40,320

\$1 + \$2 (T COIN) + \$5	\$10	500.00	40,320
\$5 (T COIN)	\$10	500.00	40,320
\$10	\$10	500.00	40,320
\$4 x 5	\$20	1,500.00	13,440
\$2 + (\$4 x 2) + (\$5 x 2) (H COIN)	\$20	1,500.00	13,440
\$5 (T COIN) + \$10	\$20	1,500.00	13,440
\$10 (T COIN)	\$20	1,500.00	13,440
\$20	\$20	1,500.00	13,440
\$5 (T COIN) + (\$5 x 4)	\$30	8,000.00	2,520
(\$5 x 4) + \$10 (H COIN)	\$30	8,000.00	2,520
\$10 x 3	\$30	8,000.00	2,520
\$15 (T COIN)	\$30	8,000.00	2,520
\$30	\$30	10,000.00	2,016
(\$5 x 2) + (\$10 x 3)	\$40	12,000.00	1,680
(\$5 x 2) + \$5 (T COIN) + \$10 (T COIN)	\$40	12,000.00	1,680
(\$5 x 4) + \$20	\$40	12,000.00	1,680
(\$5 x 4) + \$20 (H COIN)	\$40	16,000.00	1,260
\$20 (T COIN)	\$40	16,000.00	1,260
\$40	\$40	16,000.00	1,260
\$20 x 5	\$100	16,000.00	1,260
(\$5 x 2) + \$10 + (\$40 x 2) (H COIN)	\$100	16,000.00	1,260
\$10 + \$20 + \$30 + \$40	\$100	16,000.00	1,260
\$20 (T COIN) + (\$30 x 2)	\$100	16,000.00	1,260
\$10 (T COIN) + \$40 (T COIN)	\$100	16,000.00	1,260
\$100	\$100	24,000.00	840
\$40 x 5	\$200	120,000.00	168
\$40 x 5 (H COIN)	\$200	120,000.00	168
(\$30 (T COIN) x 2) + (\$40 x 2)	\$200	120,000.00	168
(\$40 (T COIN) x 2) + \$40	\$200	120,000.00	168
\$100 (T COIN)	\$200	120,000.00	168
\$200	\$200	120,000.00	168
\$5,000	\$5,000	240,000.00	84

(11) The estimated overall odds of winning some prize in Game Number 1395 are 1 in 4.88. Prizes, including the top prizes, are subject to availability at the time of ticket purchase. Prizes may be unavailable due to prior sale or other causes occurring in the normal course of business including, but not limited to, ticket damage, defect, theft, or loss.

(12) For reorders of Game Number 1395, the estimated odds of winning, value, and number of prizes shall be proportionate to the number of tickets reordered.

(13) Payment of prizes for HEADS OR TAILS lottery tickets shall be made in accordance with the rule of the Florida Lottery governing payment of prizes. A copy of the current rule can be obtained from the Florida Lottery, Office of the General Counsel, 250 Marriott Drive, Tallahassee, Florida 32399-4011. Rulemaking Authority 24.105(9)(a), (b), (c), 24.109(1), 24.115(1) FS. Law Implemented 24.105(9)(a), (b), (c), 24.115(1) FS. History—New-9-13-18.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.
EFFECTIVE DATE: September 13, 2018.

DEPARTMENT OF THE LOTTERY

RULE NO.: 53ER18-47
RULE TITLE: Game Number 1396, WIN ALL!
SUMMARY: This emergency rule describes Game Number 1396, "WIN ALL!," for which the Department of the Lottery will start selling tickets on a date to be determined by the Secretary of the Department. The rule sets forth the specifics of the game; determination of prizewinners; estimated odds of winning, value and number of prizes in the game.
THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Diane D. Schmidt, Legal Analyst, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER18-47 Game Number 1396, WIN ALL!.

(1) Name of Game. Game Number 1396, "WIN ALL!."

(2) Game Number 1396, WIN ALL! is a Scratch-Off lottery game (also known as an instant lottery game).

(3) Price. WIN ALL! lottery tickets sell for \$2.00 per ticket.

(4) WIN ALL! lottery tickets shall have a series of numbers in machine readable code (or bar code) on the back of the ticket, along with a validation number under the latex area on the ticket. To be a valid winning WIN ALL! lottery ticket, the ticket must meet the applicable requirements of Rule 53ER17-54, Florida Administrative Code.

(5) The "YOUR NUMBERS" play symbols and play symbol captions are as follows:



(6) The "WINNING NUMBERS" play symbols and play symbol captions are as follows:



(7) The prize symbols and prize symbol captions are as follows:



(8) The legends are as follows:

YOUR NUMBERS WINNING NUMBERS

(9) Determination of Prizewinners.

(a) A ticket having a play symbol and corresponding play symbol caption in the "YOUR NUMBERS" play area that matches a play symbol and corresponding play symbol caption in the "WINNING NUMBERS" play area shall entitle the claimant to the corresponding prize shown for that symbol. A

ticket having a "WIN" symbol in the "YOUR NUMBERS" play area shall entitle the claimant to the corresponding prize

shown for that symbol. A ticket having a "WIN \$50" symbol in the "YOUR NUMBERS" play area shall entitle the claimant to

a prize of \$50. A ticket having a "WIN ALL" symbol in the "YOUR NUMBERS" play area shall entitle the claimant to all ten prizes shown in the play area.

(b) The prizes are \$1.00, \$2.00, \$4.00, \$5.00, \$10.00, \$20.00, \$25.00, \$50.00, \$100, \$200, \$1,000 and \$20,000.

(10) The estimated odds of winning, value, and number of prizes in Game Number 1396 are as follows:

GAME PLAY	WIN	ESTIMATED ODDS OF 1 IN	NUMBER OF WINNERS IN 134 POOLS OF 180,000 TICKETS PER POOL
\$2	\$2	10.71	2,251,200
\$1 x 4	\$4	50.00	482,400
(\$1 x 2) + \$2	\$4	50.00	482,400
\$2 x 2	\$4	50.00	482,400
\$4	\$4	75.00	321,600
\$1 x 5	\$5	150.00	160,800
(\$1 x 3) + \$2	\$5	250.00	96,480
(\$2 x 2) + \$1	\$5	375.00	64,320
\$1 + \$4	\$5	250.00	96,480
\$5	\$5	375.00	64,320
\$1 x 10 (WIN ALL)	\$10	250.00	96,480
\$1 x 10	\$10	250.00	96,480
\$2 x 5	\$10	250.00	96,480
\$5 x 2	\$10	250.00	96,480
\$10	\$10	250.00	96,480
\$2 x 10 (WIN ALL)	\$20	750.00	32,160
\$2 x 10	\$20	750.00	32,160
\$4 x 5	\$20	750.00	32,160
\$10 x 2	\$20	750.00	32,160
\$20	\$20	750.00	32,160
(\$2 x 8) + (\$4 + \$5) (WIN ALL)	\$25	900.00	26,800
(\$2 x 8) + \$4 + \$5	\$25	900.00	26,800
(\$5 x 3) + \$10	\$25	1,200.00	20,100
\$5 + (\$10 x 2)	\$25	1,200.00	20,100
\$25	\$25	1,800.00	13,400

\$5 x 10 (WIN ALL)	\$50	2,571.43	9,380
(\$2 x 5) + (\$5 x 4) + \$20	\$50	2,571.43	9,380
\$10 + (\$20 x 2)	\$50	2,571.43	9,380
\$25 x 2	\$50	2,571.43	9,380
\$50 (\$50 BURST)	\$50	765.96	31,490
\$10 x 10 (WIN ALL)	\$100	4,500.00	5,360
\$10 x 10	\$100	4,500.00	5,360
(\$5 x 5) + \$25 + \$50 (\$50 BURST)	\$100	4,500.00	5,360
(\$25 x 2) + \$50 (\$50 BURST)	\$100	4,500.00	5,360
\$100	\$100	4,500.00	5,360
\$20 x 10 (WIN ALL)	\$200	18,000.00	1,340
(\$10 x 5) + (\$25 x 2) + (\$50 x 2)	\$200	18,000.00	1,340
(\$20 x 5) + (\$25 x 2) + \$50 (\$50 BURST)	\$200	18,000.00	1,340
\$10 + (\$20 x 2) + \$50 (\$50 BURST) + \$100	\$200	18,000.00	1,340
\$200	\$200	22,500.00	1,072
\$100 x 10 (WIN ALL)	\$1,000	90,000.00	268
(\$25 x 2) + \$50 (\$50 BURST) + \$100 + (\$200 x 4)	\$1,000	90,000.00	268
\$1,000	\$1,000	90,000.00	268
\$20,000	\$20,000	804,000.00	30

(11) The estimated overall odds of winning some prize in Game Number 1396 are 1 in 4.50. Prizes, including the top prizes, are subject to availability at the time of ticket purchase. Prizes may be unavailable due to prior sale or other causes occurring in the normal course of business including, but not limited to, ticket damage, defect, theft, or loss.

(12) For reorders of Game Number 1396, the estimated odds of winning, value, and number of prizes shall be proportionate to the number of tickets reordered.

(13) Payment of prizes for Game Number 1396, WIN ALL! lottery tickets shall be made in accordance with the rule of the Florida Lottery governing payment of prizes. A copy of the current rule can be obtained from the Florida Lottery, Office of the General Counsel, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

Rulemaking Authority 24.105(9)(a), (b), (c), 24.109(1), 24.115(1) FS. Law Implemented 24.105(9)(a), (b), (c), 24.115(1) FS. History—New-9-13-18.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.
EFFECTIVE DATE: September 13, 2018.

DEPARTMENT OF THE LOTTERY

RULE NO.: 53ER18-48
RULE TITLE: Game Number 1397, \$500,000 PAYDAY
SUMMARY: This emergency rule describes Game Number 1397, “\$500,000 PAYDAY,” for which the Department of the Lottery’s retailers will start selling tickets on a date to be determined by the Secretary of the Department. The rule sets forth the specifics of the game; determination of prizewinners;

estimated odds of winning, value and number of prizes in the game.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Diane D. Schmidt, Legal Analyst, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER18-48 Game Number 1397, \$500,000 PAYDAY.

(1) Name of Game. Game Number 1397, “\$500,000 PAYDAY.”

(2) Game Number 1397, \$500,000 PAYDAY is a Scratch-Off lottery game (also known as an instant lottery game).

(3) Price. \$500,000 PAYDAY lottery tickets sell for \$5.00 per ticket.

(4) \$500,000 PAYDAY lottery tickets shall have a series of numbers in machine readable code (or bar code) on the back of the ticket, along with a validation number under the latex area on the ticket. To be a valid winning \$500,000 PAYDAY lottery ticket, the ticket must meet the applicable requirements of Rule 53ER17-54, Florida Administrative Code.

(5) The “YOUR NUMBERS” play symbols and play symbol captions are as follows:

1 ONE	2 TWO	3 THREE	4 FOUR	5 FIVE	6 SIX	7 SEVEN	8 EIGHT	9 NINE	10 TEN
11 ELEVEN	12 TWELVE	13 THIRTEEN	14 FOURTEEN	15 FIFTEEN	16 SIXTEEN	17 SEVENTEEN	18 EIGHTEEN	19 NINETEEN	20 TWENTY
21 TWENTYONE	22 TWENTYTWO	23 TWENTYTHREE	24 TWENTYFOUR						

(6) The “WINNING NUMBERS” play symbols and play symbol captions are as follows:

1 ONE	2 TWO	3 THREE	4 FOUR	5 FIVE	6 SIX	7 SEVEN	8 EIGHT	9 NINE	10 TEN
11 ELEVEN	12 TWELVE	13 THIRTEEN	14 FOURTEEN	15 FIFTEEN	16 SIXTEEN	17 SEVENTEEN	18 EIGHTEEN	19 NINETEEN	20 TWENTY
21 TWENTYONE	22 TWENTYTWO	23 TWENTYTHREE	24 TWENTYFOUR						

(7) The prize symbols and prize symbol captions are as follows:


\$2.00 TWO	\$5.00 FIVE	\$10.00 TEN	\$15.00 FIFTEEN	\$20.00 TWENTY	\$25.00 TWENTY FIVE	\$30.00 THIRTY	\$50.00 FIFTY
\$100 ONE HUN	\$500 FIVE HUN	\$1,000 ONE THOU	\$5,000 FIVE THOU	\$10,000 TEN THOU	\$500,000 FIVEHUN THOU		


(8) The legends are as follows:


YOUR NUMBERS WINNING NUMBERS


(9) Determination of Prizewinners.

(a) A ticket having a play symbol and corresponding play symbol caption in the “YOUR NUMBERS” play area that matches a play symbol and corresponding play symbol caption in the “WINNING NUMBERS” play area shall entitle the claimant to the corresponding prize shown for that symbol. A

ticket having a “” symbol in the “YOUR NUMBERS” play area shall entitle the claimant to corresponding prize

shown for that symbol. A ticket having a “” symbol in the “YOUR NUMBERS” play area shall entitle the claimant to double the corresponding prize shown for that symbol. A ticket

having a “” symbol in the “YOUR NUMBERS” play area shall entitle the claimant to ten times the corresponding

prize shown for that symbol. A ticket having a “” symbol in the “YOUR NUMBERS” play area shall entitle the claimant to all twelve prizes shown in the play area.

(b) The prizes are \$2.00, \$5.00, \$10.00, \$15.00, \$20.00, \$25.00, \$30.00, \$50.00, \$100, \$500, \$1,000, \$5,000, \$10,000 and \$500,000.

(10) The estimated odds of winning, value, and number of prizes in Game Number 1397 are as follows:

GAME PLAY	WIN	ESTIMATED ODDS OF 1 IN	NUMBER OF WINNERS IN 140 POOLS OF 120,000 TICKETS PER POOL
\$5	\$5	10.00	1,680,000
\$2 x 5	\$10	30.00	560,000
\$5 x 2	\$10	60.00	280,000
\$5 (COIN)	\$10	30.00	560,000
\$10	\$10	60.00	280,000
\$5 x 3	\$15	300.00	56,000
\$5 + \$5 (COIN)	\$15	150.00	112,000
\$5 + \$10	\$15	300.00	56,000
\$15	\$15	300.00	56,000
\$2 x 10	\$20	300.00	56,000
\$2 (STACK OF COINS)	\$20	300.00	56,000
\$5 x 4	\$20	300.00	56,000
\$10 (COIN)	\$20	300.00	56,000
\$20	\$20	300.00	56,000
\$2 (STACK OF COINS) + \$5	\$25	1,200.00	14,000
\$5 x 5	\$25	1,200.00	14,000
\$5 + (\$10 x 2)	\$25	1,714.29	9,800
\$5 + \$10 (COIN)	\$25	1,200.00	14,000
\$25	\$25	2,000.00	8,400
(\$2 x 10) + (\$5 x 2) (PAYDAY)	\$30	1,200.00	14,000
(\$2 x 10) + (\$5 x 2)	\$30	1,500.00	11,200
\$2 (STACK OF COINS) + \$10	\$30	1,600.00	10,500
\$15 (COIN)	\$30	1,500.00	11,200
\$30	\$30	1,600.00	10,500
(\$2 x 5) + (\$5 x 6) + \$10 (PAYDAY)	\$50	1,200.00	14,000
(\$2 x 5) + (\$5 x 6) + \$10	\$50	1,500.00	11,200
\$5 (STACK OF COINS)	\$50	1,500.00	11,200
\$25 (COIN)	\$50	1,500.00	11,200
\$50	\$50	2,000.00	8,400
(\$5 x 10) + (\$25 x 2) (PAYDAY)	\$100	1,200.00	14,000
(\$5 x 10) + (\$25 x 2)	\$100	1,714.29	9,800
\$10 (STACK OF COINS)	\$100	1,200.00	14,000
\$10 + (\$30 x 3)	\$100	2,000.00	8,400
\$50 (COIN)	\$100	2,000.00	8,400
\$100	\$100	2,000.00	8,400
(\$25 x 4) + (\$50 x 8) (PAYDAY)	\$500	8,000.00	2,100
(\$25 x 4) + (\$50 x 8)	\$500	12,000.00	1,400
\$50 (STACK OF COINS)	\$500	15,000.00	1,120
\$100 x 5	\$500	15,000.00	1,120
(\$100 x 3) + \$100 (COIN)	\$500	15,000.00	1,120
\$500	\$500	15,000.00	1,120
(\$50 x 4) + (\$100 x 8) (PAYDAY)	\$1,000	40,000.00	420
(\$50 x 4) + (\$100 x 8)	\$1,000	40,000.00	420
\$100 (STACK OF COINS)	\$1,000	40,000.00	420
\$500 (COIN)	\$1,000	40,000.00	420

\$1,000	\$1,000	40,000.00	420
\$500 x 10	\$5,000	120,000.00	140
\$5,000	\$5,000	120,000.00	140
\$10,000	\$10,000	120,000.00	140
\$500,000	\$500,000	2,800,000.00	6

(11) The estimated overall odds of winning some prize in Game Number 1397 are 1 in 4.03. Prizes, including the top prizes, are subject to availability at the time of ticket purchase. Prizes may be unavailable due to prior sale or other causes occurring in the normal course of business including, but not limited to, ticket damage, defect, theft, or loss.

(12) For reorders of Game Number 1397, the estimated odds of winning, value, and number of prizes shall be proportionate to the number of tickets reordered.

(13) Payment of prizes for \$500,000 PAYDAY lottery tickets shall be made in accordance with the rule of the Florida Lottery governing payment of prizes. A copy of the current rule can be obtained from the Florida Lottery, Office of the General Counsel, 250 Marriott Drive, Tallahassee, Florida 32399-4011. Rulemaking Authority 24.105(9)(a), (b), (c), 24.109(1), 24.115(1) FS. Law Implemented 24.105(9)(a), (b), (c), 24.115(1) FS. History—New 9-13-18.

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

EFFECTIVE DATE: September 13, 2018.

DEPARTMENT OF THE LOTTERY

RULE NO.: 53ER18-49
 RULE TITLE: Game Number 1398, \$20 MONOPOLY™ JACKPOT

SUMMARY: This emergency rule describes Game Number 1398, “\$20 MONOPOLY™ JACKPOT,” for which the Department of the Lottery will start selling tickets on a date to be determined by the Secretary of the Department. The rule sets forth the specifics of the game; determination of prizewinners; estimated odds of winning, value and number of prizes in the game.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Diane D. Schmidt, Legal Analyst, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER18-49 Game Number 1398, \$20 MONOPOLY™ JACKPOT.



(1) Name of Game. Game Number 1398, “\$20 MONOPOLY™ JACKPOT.”

(2) Game Number 1398, \$20 MONOPOLY JACKPOT is a Scratch-Off lottery game (also known as an instant lottery game).

(3) Price. \$20 MONOPOLY JACKPOT lottery tickets sell for \$20.00 per ticket.

(4) \$20 MONOPOLY JACKPOT lottery tickets shall have a series of numbers in machine readable code (or bar code) on the back of the ticket, along with a validation number under the latex area on the ticket. To be a valid winning \$20 MONOPOLY JACKPOT lottery ticket, the ticket must meet the applicable requirements of Rule 53ER17-54, Florida Administrative Code.

(5) The "YOUR NUMBERS" play symbols and play symbol captions are as follows:

1 ONE	2 TWO	3 THREE	4 FOUR	5 FIVE	6 SIX	7 SEVEN	8 EIGHT	9 NINE	10 TEN
11 ELEVEN	12 TWELVE	13 THIRTEEN	14 FOURTEEN	15 FIFTEEN	16 SIXTEEN	17 SEVENTEEN	18 EIGHTEEN	19 NINETEEN	20 TWENTY
21 TWENTYONE	22 TWENTYTWO	23 TWENTYTHREE	24 TWENTYFOUR	25 TWENTYFIVE	26 TWENTYSIX	27 TWENTYSEVEN	28 TWENTYEIGHT	29 TWENTYNINE	30 THIRTY
31 THIRTYONE	32 THIRTYTWO	33 THIRTYTHREE	34 THIRTYFOUR	35 THIRTYFIVE	36 THIRTYSIX	37 THIRTYSEVEN	38 THIRTYEIGHT	39 THIRTYNINE	 DOUBLE
									

(6) The "WINNING NUMBERS" play symbols and play symbol captions are as follows:

1 ONE	2 TWO	3 THREE	4 FOUR	5 FIVE	6 SIX	7 SEVEN	8 EIGHT	9 NINE	10 TEN
11 ELEVEN	12 TWELVE	13 THIRTEEN	14 FOURTEEN	15 FIFTEEN	16 SIXTEEN	17 SEVENTEEN	18 EIGHTEEN	19 NINETEEN	20 TWENTY
21 TWENTYONE	22 TWENTYTWO	23 TWENTYTHREE	24 TWENTYFOUR	25 TWENTYFIVE	26 TWENTYSIX	27 TWENTYSEVEN	28 TWENTYEIGHT	29 TWENTYNINE	30 THIRTY
31 THIRTYONE	32 THIRTYTWO	33 THIRTYTHREE	34 THIRTYFOUR	35 THIRTYFIVE	36 THIRTYSIX	37 THIRTYSEVEN	38 THIRTYEIGHT	39 THIRTYNINE	

(7) The prize symbols and prize symbol captions are as follows:

\$5.00 FIVE	\$10.00 TEN	\$20.00 TWENTY	\$25.00 TWENTY FIVE	\$30.00 THIRTY	\$40.00 FORTY	\$50.00 FIFTY	\$100 ONE HUNDRED	\$200 TWO HUNDRED
\$500 FIVE HUNDRED	\$1,000 ONE THOUSAND	\$5,000 FIVE THOUSAND	\$10,000 TEN THOUSAND	\$20,000 TWENTY THOUSAND	\$100,000 ONE HUNDRED THOUSAND	\$1,000,000 ONE MILLION	\$5,000,000 FIVE MILLION	

(8) The legends are as follows:

WINNING NUMBERS YOUR NUMBERS

(9) Determination of Prizewinners.

(a) A ticket having a play symbol and corresponding play symbol caption in the "YOUR NUMBERS" play area that matches a play symbol and corresponding play symbol caption in the "WINNING NUMBERS" play area shall entitle the claimant to the corresponding prize shown for that symbol. A

ticket having a "DOUBLE" symbol in the "YOUR NUMBERS" play area shall entitle the claimant to double the corresponding

prize shown for that symbol. A ticket having a "5TIMES" symbol in the "YOUR NUMBERS" play area shall entitle the claimant to five times the corresponding prize shown for that symbol. A

ticket having a "GO" symbol in the "YOUR NUMBERS" play area shall entitle the claimant to a prize of \$200. A ticket having

a "10TIMES" symbol in the "YOUR NUMBERS" play area shall entitle the claimant to ten times the corresponding prize shown

for that symbol. A ticket having a "WINALL" symbol in the "YOUR NUMBERS" play area shall entitle the claimant to all twenty prizes shown in the play area.

(b) The prizes are \$5.00, \$10.00, \$20.00, \$25.00, \$30.00, \$40.00, \$50.00, \$100, \$200, \$500, \$1,000, \$5,000, \$10,000,

\$20,000, \$100,000, \$1,000,000, and \$5,000,000.

(10) \$5,000,000 Top Prize and \$1,000,000 Prize Payment Options.

(a) A winner of a \$5,000,000 top prize or \$1,000,000 prize may choose one of two payment options for receiving his or her prize. Payment options are "Cash Option" or "Annual Payment." At the time the \$5,000,000 top prize or \$1,000,000 is claimed, the terminal will produce a player claim instructions ticket. The winner has sixty (60) days from the date the player claim instructions ticket is produced to file a claim choosing the Cash Option. If a winner does not choose the Cash Option within the sixty (60) day timeframe, the Annual Payment option will be applied. Once the winner files a claim and exercises the winner's chosen option, the election of that option shall be final. The Annual Payment method of payment will also be final when it is applied due to a top prize winner not making his or her payment election within sixty (60) days after the player claim instructions ticket is produced.

(b) Cash Option prizes will be paid in a single cash payment.

1. A winner of a \$5,000,000 top prize who elects the Cash Option shall receive a single cash payment of \$3,562,000, less applicable federal income tax withholding.

2. A winner of a \$1,000,000 prize who elects the Cash Option shall receive a single cash payment of \$715,000, less applicable federal income tax withholding.

(c) Annual Payment prizes will be paid in twenty-five (25) equal annual installments.

1. A winner of a \$5,000,000 top prize who elects the Annual Payment option shall receive annual installments of \$200,000 per year, less applicable federal withholding taxes.

2. A winner of a \$1,000,000 prize who elects the Annual Payment option shall receive annual installments of \$40,000 per year, less applicable federal withholding taxes.

(d) Any interest or earnings accruing on a \$5,000,000 top prize or a \$1,000,000 prize prior to the prize payment shall accrue to the Florida Lottery and not to the winner.

(11) The estimated odds of winning, value, and number of prizes in Game Number 1398 are as follows:

GAME PLAY	WIN	ESTIMATED ODDS OF 1 IN	NUMBER OF WINNERS IN 228 POOLS OF 120,000 TICKETS PER POOL
\$10 x 2	\$20	30.00	912,000
\$10 (MR M)	\$20	15.00	1,824,000
\$20	\$20	15.00	1,824,000
\$5 + \$10 (MR M)	\$25	150.00	182,400
\$5 + (\$10 x 2)	\$25	75.00	364,800
\$5 (CHEST)	\$25	150.00	182,400
\$25	\$25	150.00	182,400
\$10 x 3	\$30	150.00	182,400
\$5 (CHEST) + \$5	\$30	150.00	182,400
\$10 + \$10 (MR M)	\$30	150.00	182,400
\$10 + \$20	\$30	150.00	182,400
\$30	\$30	150.00	182,400
\$10 x 4	\$40	150.00	182,400
\$10 (MR M) + \$20	\$40	150.00	182,400
\$20 x 2	\$40	150.00	182,400
\$20 (MR M)	\$40	150.00	182,400
\$40	\$40	150.00	182,400
\$10 x 5	\$50	150.00	182,400
\$10 (CHEST)	\$50	150.00	182,400
\$5 (FREE PARKING)	\$50	150.00	182,400
\$25 (MR M)	\$50	150.00	182,400
\$50	\$50	150.00	182,400
\$5 x 20 (MONEYBAG)	\$100	600.00	45,600
\$10 x 10	\$100	600.00	45,600
\$10 (FREE PARKING)	\$100	300.00	91,200
\$20 (CHEST)	\$100	171.43	159,600
\$50 (MR M)	\$100	171.43	159,600
\$50 x 2	\$100	171.43	159,600
\$100	\$100	171.43	159,600
\$10 x 20 (MONEYBAG)	\$200	1,200.00	22,800
\$10 x 20	\$200	1,200.00	22,800
\$20 (FREE PARKING)	\$200	1,200.00	22,800
\$50 (MR M) + \$100	\$200	1,200.00	22,800
\$40 (CHEST)	\$200	1,200.00	22,800
\$20 x 10	\$200	1,200.00	22,800
\$200 (GO)	\$200	1,200.00	22,800

\$25 x 20 (MONEYBAG)	\$500	8,571.43	3,192
\$25 x 20	\$500	8,571.43	3,192
\$50 (FREE PARKING)	\$500	8,571.43	3,192
\$100 + \$200 (MR M)	\$500	8,571.43	3,192
\$100 (CHEST)	\$500	8,571.43	3,192
(\$200 (GO) x 2) + \$100	\$500	8,571.43	3,192
\$500	\$500	8,571.43	3,192
\$50 x 20 (MONEYBAG)	\$1,000	15,000.00	1,824
\$50 x 20	\$1,000	15,000.00	1,824
\$40 (FREE PARKING) + (\$100 x 6)	\$1,000	15,000.00	1,824
(\$100 x 8) + \$200 (GO)	\$1,000	15,000.00	1,824
\$100 (CHEST) + \$500	\$1,000	15,000.00	1,824
\$500 (MR M)	\$1,000	15,000.00	1,824
\$1,000	\$1,000	20,000.00	1,368
\$500 (FREE PARKING)	\$5,000	120,000.00	228
\$1,000 (CHEST)	\$5,000	120,000.00	228
\$5,000	\$5,000	120,000.00	228
\$500 x 20	\$10,000	120,000.00	228
\$10,000	\$10,000	120,000.00	228
\$1,000 x 20	\$20,000	120,000.00	228
\$20,000	\$20,000	120,000.00	228
\$100,000	\$100,000	1,140,000.00	24
\$1,000,000 (\$40K/YR/25YRS)	Prize	1,368,000.00	20
\$5,000,000 (\$200K/YR/25YRS)	Top Prize	4,560,000.00	6

(12) The estimated overall odds of winning some prize in Game Number 1398 are 1 in 2.97. Prizes, including the top prizes, are subject to availability at the time of ticket purchase. Prizes may be unavailable due to prior sale or other causes occurring in the normal course of business including, but not limited to, ticket damage, defect, theft, or loss.

(13) For reorders of Game Number 1398, the estimated odds of winning, value, and number of prizes shall be proportionate to the number of tickets reordered.

(14) Payment of prizes for \$20 MONOPOLY JACKPOT lottery tickets shall be made in accordance with the rule of the Florida Lottery governing payment of prizes. A copy of the current rule can be obtained from the Florida Lottery, Office of the General Counsel, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

Rulemaking Authority 24.105(9)(a), (b), (c), 24.109(1), 24.115(1) FS. Law Implemented 24.105(9)(a), (b), (c), 24.115(1) FS. History—New-9-13-18.

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THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.
EFFECTIVE DATE: September 13, 2018.

DEPARTMENT OF THE LOTTERY

RULE NO.: RULE TITLE:
53ER18-50 POWERBALL®

SUMMARY: This emergency rule sets forth the provisions for the conduct of the lottery Draw game, POWERBALL®, and replaces Rule 53ER17-72. This rule is replacing the previous rule to reflect updated validation provisions applicable to the POWERBALL game.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Diane D. Schmidt, Legal Analyst, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER18-50 POWERBALL®.

(1) Introduction. The Florida Lottery entered into an Agreement with other Party and Member Lotteries and has joined the Multi-State Lottery Association (“MUSL”) to sell a lottery Draw game known as POWERBALL®. The POWERBALL game is conducted by the Florida Lottery under the conditions of the MUSL Agreement, MUSL Rules, the Multi-State Lottery Association Powerball® Group Rules (“MUSL PB Rules”), the laws of the State of Florida and this Emergency Rule. The conduct and play of the POWERBALL game in Florida must conform to MUSL PB Rules. Unless otherwise provided by law, if any part of this rule, or any other rule in Chapter 53 of the Florida Administrative Code, is inconsistent with the MUSL PB Rules, the MUSL PB Rules shall control, except where the MUSL PB Rules defer to the laws, policies or rules of the Florida Lottery. If a conflict arises between this rule and any other rule in Chapter 53 of the Florida Administrative Code, this rule shall take precedence. The Multi-State Lottery Association Powerball® Group Rules are hereby incorporated by reference and may be obtained from the Florida Lottery, Office of the General Counsel, 250 Marriott Drive, Tallahassee, Florida 32301 or from the Florida Lottery’s website at flalottery.com.

(2) Definitions.

The following words and terms, when used in this rule, have the following meanings, unless the context clearly indicates otherwise:

(a) Advertised Jackpot Prize- The estimated annuitized Jackpot Prize amount as determined by MUSL prior to the Jackpot Prize drawing. The “Advertised Jackpot Prize” is not a guaranteed prize amount and the actual Jackpot Prize amount

may vary from the advertised amount, except in circumstances where there is a guaranteed Jackpot Prize amount as described in subparagraph (9)(e).

(b) Drawing- Refers collectively to the formal draw event for randomly selecting the winning indicia that determine the number of winners for each prize level of the POWERBALL® game and the Power Play® multiplier. Winning indicia include the Winning Numbers for the POWERBALL game, and the Power Play multiplier.

(c) Jackpot Prize- The top prize in the POWERBALL game.

(d) Licensee Lottery- A state lottery or lottery of a governmental unit, political subdivision, or entity thereof that is not a Party Lottery but has agreed to comply with all applicable MUSL and Product Group requirements and has been authorized by the MUSL and by the Powerball Product Group to sell the POWERBALL game.

(e) MUSL- The Multi-State Lottery Association.

(f) MUSL Board- The governing body of the MUSL.

(g) Party Lottery or Member Lottery- A state lottery or lottery of a political subdivision or entity that has joined the MUSL and, in the context of these Product Group Rules, that is authorized to sell the POWERBALL game. Unless otherwise indicated, Party Lottery or Member Lottery does not include Licensee Lotteries.

(h) Play- The six numbers, the first five chosen from a field of sixty-nine numbers and the last one chosen from a field of twenty-six numbers, that appear on a ticket as a single lettered selection to be played by a player in the POWERBALL game.

(i) Product Group (“Product Group”)- The group of lotteries that have joined together to offer the POWERBALL lottery game under the terms of the MUSL Agreement and MUSL Powerball Product Group rules.

(j) Selling Lottery or Participating Lottery- A lottery authorized by the Product Group to sell Plays, including Party Lotteries and Licensee Lotteries.

(k) Set Prize- All prizes except the Jackpot Prize and, except as set forth in paragraph (11)(g) and (h), will be equal to the prize amount established by the Product Group for the prize level.

(l) Winning Numbers- The indicia randomly selected during a drawing which shall be used to determine winning Plays for the POWERBALL game contained on a ticket.

(3) How to Play POWERBALL.

(a) POWERBALL is a multi-state lottery Draw game (also known as an online lottery game) which is offered to players in Florida by the Florida Lottery via authorized Florida Lottery retailers. In POWERBALL, players select five numbers from a field of one through sixty-nine and one Powerball number from a separate field of one through twenty-six for each Play.

(b) Players may make their POWERBALL ticket selections by marking a play slip or by telling the retailer their desired selections. There are five panels on a play slip, each containing an upper play area and a lower play area. Each panel played will cost \$2.00 per Play, per drawing. Players may mark their desired numbers on the play slip by selecting six numbers (five in the upper play area and one in the lower play area) from each panel played. Players may also mark the "QP" (Quick Pick) box located at the bottom of each play area for the terminal to randomly select any or all of the six numbers from either or both play areas. A "Void" box is also located at the bottom of each panel and should be marked by the player if an error was made in his or her selections in a panel. For each panel played, the first five of the six numbers appearing in a single horizontal row on a POWERBALL ticket shall be the numbers selected from the upper play area of the play slip, and the last number shall be the Powerball number selected from the lower play area of the play slip.

(c) Play slips must be Florida Lottery approved and players must use only blue or black ink or pencil for making selections. The use of mechanical, electronic, computer generated, or any other non-manual method of marking play slips is prohibited. Play slips may be processed through a Florida Lottery full service vending machine or processed by a retailer to obtain a ticket. Retailers also are authorized to manually enter numbers selected by a player.

(d) Advance Play. Players may play up to fifty-two consecutive POWERBALL drawings by using the "advance play" feature. To use the advance play feature, players may either mark the number of drawings desired in the "Advance Play" section of a play slip or tell the retailer their desired number of consecutive advance drawings. The number of consecutive drawings marked will include the next available drawing and will apply to each panel (A-E) played. In the event that a planned change in the POWERBALL game requires that the number of advance plays available for purchase be reduced to zero before implementation of the change, an advance play countdown schedule will be posted on the Lottery's website. Advance play is not available with Jackpot Combo.

(e) Jackpot Combo. Players may elect to play "Jackpot Combo" by marking the "Jackpot Combo \$6" box on the play slip or by telling the retailer. Players will receive three Quick Pick tickets for the next available drawing consisting of one \$2.00 FLORIDA LOTTO® with XTRA ticket, one \$2.00 POWERBALL® ticket and one \$2.00 MEGA MILLIONS® ticket. Tickets in Jackpot Combo play cannot be player selected and cannot be canceled.

(f) For an additional \$1.00 per Play, players may mark the Power Play box to increase the second through ninth prizes. Power Play will apply to all panels and advance play marked.

(4) POWERBALL Drawings.

(a) POWERBALL drawings to determine the Winning Numbers shall be conducted by MUSL two times per week, on Wednesday and Saturday, at approximately 10:59 p.m., ET.

(b) The Florida Lottery shall not be responsible for incorrect circulation, publication or broadcast of official Winning Numbers.

(5) Determination of Prize Winners.

In order for a ticket to be a winning ticket, numbers appearing in a single horizontal row on the ticket must match the official POWERBALL Winning Numbers in any order for the drawing date for which the ticket was purchased, in one of the following combinations:

(a) Jackpot Prize: Five numbers selected from the first set of balls plus the Powerball number selected from the second set of balls.

(b) Second Prize: Five numbers selected from the first set of balls and not the Powerball number from the second set of balls.

(c) Third Prize: Four numbers selected from the first set of balls plus the Powerball number selected from the second set of balls.

(d) Fourth Prize: Four numbers selected from the first set of balls and not the Powerball number from the second set of balls.

(e) Fifth Prize: Three numbers selected from the first set of balls plus the Powerball number selected from the second set of balls.

(f) Sixth Prize: Three numbers selected from the first set of balls and not the Powerball number from the second set of balls.

(g) Seventh Prize: Two numbers selected from the first set of balls plus the Powerball number selected from the second set of balls.

(h) Eighth Prize: One number selected from the first set of balls plus the Powerball number selected from the second set of balls.

(i) Ninth Prize: No numbers selected from the first set of balls and the Powerball number selected from the second set of balls.

(6) Limited to Highest Prize Won. The holder of a winning ticket may win only one prize per Play in connection with the Winning Numbers drawn and shall be entitled only to the prize won by those numbers in the highest matching prize category. All liabilities for a POWERBALL prize are discharged upon payment of a prize claim.

(7) POWERBALL Odds of Winning.

(a) The odds of winning the prizes described in subsection (5) are as follows:

1. Jackpot Prize- 1:292,201,338.0000

2. Second Prize- 1:11,688,053.5200

3. Third Prize- 1:913,129.1813

4. Fourth Prize- 1:36,525.1673

5. Fifth Prize- 1:14,494.1140

6. Sixth Prize- 1:579.7646

7. Seventh Prize- 1:701.3281

8. Eighth Prize- 1:91.9775

9. Ninth Prize- 1:38.3239

(b) The overall odds of winning a prize in a POWERBALL drawing are 1:24.8671.

(8) POWERBALL Prize Pool.

(a) The POWERBALL Prize Pool for all prize categories shall consist of fifty percent of each drawing period’s sales. The POWERBALL Prize Pool shall be funded in accordance with criteria set by the Product Group.

(b) Expected Prize Payout Percentages. The Jackpot Prize payout shall be determined on a pari-mutuel basis. Except as provided in these rules, all other prizes awarded shall be paid as Set Prizes with the following expected prize payout percentages, although the actual prize payout percentage per drawing will vary by drawing.

<u>Match</u>	<u>Prize Category</u>	<u>Prize Payment</u>	<u>Estimated Percentage of Prize Pool Allocated to Prize Category</u>
Five first set numbers and the Powerball number	Jackpot Prize	Jackpot Prize	.68.0131%
Five first set numbers	Second Prize	\$1,000,000	.8.5558%
Four first set numbers and the Powerball number	Third Prize	\$50,000	.5.4757%
Four first set numbers	Fourth Prize	\$100	.0.2738%
Three first set numbers and the Powerball number	Fifth Prize	\$100	.0.6899%
Three first set numbers	Sixth Prize	\$7	.1.2074%
Two first set numbers and the Powerball number	Seventh Prize	\$7	.0.9981%
One first set number and the Powerball number	Eighth Prize	\$4	.4.3489%
The Powerball number	Ninth Prize	\$4	.10.4373%

(c) Prize money allocated to the Jackpot Prize category will be divided equally by the number of Plays determined to be winners of the Jackpot Prize.

(d) The number of Plays determined to be winners of the second through ninth prize categories will be paid as Set Prizes, except as provided in paragraphs (11)(g) and (h) below. If all or any portion of the Set Prize pool is not awarded in the current POWERBALL drawing, that portion of the Set Prize pool shall be carried forward to subsequent POWERBALL drawings.

(e) Any interest or earnings accrued on a POWERBALL Set Prize prior to prize payment shall accrue to MUSL and not to the winner.

(9) POWERBALL Jackpot Prize Payment.

(a) Shares of the Jackpot Prize shall be determined by dividing the funds available in the Jackpot Prize pool equally among all winning plays of the Jackpot Prize. Neither MUSL nor the Florida Lottery shall be responsible or liable for the difference between the Advertised or estimated Jackpot Prize amount and the actual Jackpot Prize amount after the prize payment method is known to MUSL.

(b) Players can choose one of two payment options for receiving their portion of the POWERBALL Jackpot Prize. Payment options are “Cash Option” (which may be referred to as a “single lump sum payment”) and “Annual Payment.” Jackpot Prize winners have sixty days after the winning draw date to choose between the two payment options. Once the Jackpot Prize winner signs the Winner Claim Form, files a claim and exercises the winner’s chosen option, the election of that option shall be final and cannot be revoked, withdrawn or otherwise changed except as provided in subparagraph (9)(d)6., below.

(c) Cash Option Payment.

If the Jackpot Prize is not a guaranteed amount, the Cash Option amount offered shall be the cash amount available in the Jackpot Prize pool divided by the number of winners. If the Jackpot Prize is a guaranteed amount, the Cash Option amount offered shall be determined as set forth in subparagraphs (9)(e) 2. and 3., as applicable. In order to select the Cash Option, the Jackpot Prize winner must submit his or her ticket for payment within sixty days after the winning draw date. If the Jackpot Prize winner does not elect the Cash Option within sixty days after the winning draw date, the Annual Payment option will be applied, except as provided in subparagraph (9)(d)4., below. A Jackpot Prize winner who chooses the Cash Option payment will receive his or her share in a single lump sum payment, less applicable federal income tax withholding.

(d) Annual Payment Option.

1. If a Jackpot Prize winner elects the Annual Payment option, his or her share of the Jackpot Prize will be paid in thirty graduated annual installments that will increase by a rate determined by the Product Group, less applicable federal income tax withholding.

2. The Florida Lottery will make the initial annual payment of a prize and all further annual payments upon receipt of funds from MUSL.

3. The amount of the annual prize payment shall be determined by multiplying the winner’s share of the Jackpot Prize pool by a process as approved by the MUSL Board. MUSL shall purchase and hold the investments to fund the Jackpot Prize winner’s annual prize payments.

4. If the winner’s share of the Jackpot Prize is less than \$250,000, the Product Group is authorized to pay such winner their Grand Prize share in one lump sum payment, without regard either to the winner’s choice of prize payment method or to whether the winner claimed the Grand Prize share more than sixty days after the drawing.

5. Annuitized payment of the Jackpot prize or a share of the Jackpot prize will be rounded down to the nearest one thousand dollars (\$1,000) to facilitate the purchase of an appropriate funding mechanism. Rounding differences on an annuitized Jackpot prize win shall be added to the first payment

to the winner or winners. Prizes other than the Jackpot prize, which become single-payment, pari-mutuel prizes, will be rounded down so that prizes can be paid in multiples of whole dollars. Rounding differences resulting from rounding these prizes shall be carried forward to the prize pool for the next drawing.

6. In the event of the death during the annuity payment period of a POWERBALL winner who elected the Annual Payment option, the estate of the deceased winner (the "Estate") may make a written request to the Florida Lottery to accelerate payment of all the remaining prize proceeds to the Estate. Such request will be forwarded by the Florida Lottery to MUSL for processing. MUSL will decide, in its sole discretion, whether or not to grant the payment, and if so, the form of such payment, whether in securities or cash.

(e) Guaranteed Minimum Jackpot Prize. The minimum guaranteed annuity Jackpot Prize amount is \$40 million and each successive Jackpot Prize in the same roll cycle will be at least \$10 million more than the previously established jackpot. When the Jackpot Prize is won at the guaranteed minimum, the Jackpot Prize shares shall be determined as follows:

1. If there are multiple Jackpot Prize winners during a single drawing, each selecting the Annual Payment option, then a winner's share of the guaranteed Jackpot Prize shall be determined by dividing the guaranteed minimum Jackpot Prize by the number of winning plays.

2. If there are multiple Jackpot Prize winners during a single drawing and at least one of the Jackpot Prize winners has elected the Annual Payment option, then the MUSL Annuity Factor shall be utilized to determine the cash pool. The cost of the annuitized prize(s) will be determined at the time the annuity is purchased through a process as approved by the MUSL Board.

3. If no winner of the Jackpot Prize during a single drawing has elected the Annual Payment option, then the amount of cash in the Jackpot Prize pool shall be an amount equal to the guaranteed minimum amount divided by the MUSL Annuity Factor.

(f) Federal income taxes shall be applied and withheld from the prize amount at the time payment is made, pursuant to applicable provisions of the Internal Revenue Code and Code of Federal Regulations.

(g) Any interest or earnings accrued on a POWERBALL Jackpot Prize prior to prize payment shall accrue to MUSL and not to the winner.

(h) If the Jackpot Prize is not won in a drawing, the prize money allocated for the Jackpot Prize shall roll over and be added to the Jackpot Prize pool for the following drawing.

(10) Set Prize Payment. Set Prizes shall be paid in a single cash payment, less any applicable federal income tax withholding.

(11) Power Play®.

(a) Power Play Prize Pool. The Power Play Prize Pool for all Power Play prize categories shall consist of fifty percent of each drawing period's sales. The Power Play Prize Pool shall be funded in accordance with criteria set by the Product Group. The actual prize payout percentage per drawing will vary by drawing. The Power Play Prize Pool shall be carried forward to subsequent drawings if all or a portion of it is not needed to pay the Power Play prizes awarded in the current drawing.

(b) The Power Play option shall be available in association with the POWERBALL game. At the time of purchasing a POWERBALL ticket, a player may choose the Power Play option for an additional \$1.00 per play for each play on the POWERBALL ticket to increase the guaranteed prize amount for the second through ninth tier prizes. The POWERBALL Jackpot Prize will not be eligible for increase under the Power Play option.

(c) Power Play Drawing. A separate, random Power Play drawing will be conducted and the results announced during each of the regular POWERBALL drawings. In each Power Play drawing, the number 2, 3, 4, 5 or 10 shall be drawn (the Power Play number, sometimes called the multiplier number). When the initially Advertised Jackpot Prize for a drawing is \$150 million or less, the possible Power Play numbers included in the Power Play drawing will be 2, 3, 4, 5 and 10. When the initially Advertised Jackpot Prize for a drawing is greater than \$150 million, the possible Power Play numbers included in the Power Play drawing will be 2, 3, 4 and 5. The Power Play number drawn will increase the value of the prizes for the second tier as provided below. The Power Play number will be used to multiply the value of the prizes for the third through ninth tiers.

(d) The following table sets forth the probability of the various Power Play numbers being drawn during a single Power Play drawing.

When the 10X Power Play is available:		
Multiplier	Probability of Prize Increase	Chance of Occurrence
10X	1 in 43	2.3255%
5X	2 in 43	4.6512%
4X	3 in 43	6.9767%
3X	13 in 43	30.2326%
2X	24 in 43	55.8140%

When the 10X Power Play is not available:		
Multiplier	Probability of Prize Increase	Chance of Occurrence
10X	0 in 42	0.00%
5X	2 in 42	4.7619%
4X	3 in 42	7.1429%
3X	13 in 42	30.9523%
2X	24 in 42	57.1429%

(e) Application of Power Play Number.

1. Second Prize. The Power Play number selected increases the Second Prize for a winning POWERBALL with Power Play ticket to \$2,000,000.00, except as provided in (11)(g) and (h).

2. Third through Ninth Prizes. The Power Play number selected increases the prize amount for the Third through Ninth Prizes. A Third through Ninth Prize winner who purchased the Power Play feature with his or her POWERBALL ticket shall be paid a prize in the amount of the Set Prize amount multiplied by the Power Play number for that drawing.

3. Jackpot Prize. The Power Play feature does not apply to the Jackpot Prize.

(f) POWERBALL tickets that win the Second through Ninth Prizes with the Power Play option will pay the amounts shown below:

Match	Prize	Without Power Play	With Power Play 2X	With Power Play 3X	With Power Play 4X	With Power Play 5X	With Power Play 10X
Match 5+0	Second	\$1,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00	\$2,000.00
Match 4+1	Third	\$50,000	\$100,000	\$150,000	\$200,000	\$250,000	\$500,000
Match 4+0	Fourth	\$100	\$200	\$300	\$400	\$500	\$1,000
Match 3+1	Fifth	\$100	\$200	\$300	\$400	\$500	\$1,000
Match 3+0	Sixth	\$7	\$14	\$21	\$28	\$35	\$70
Match 2+1	Seventh	\$7	\$14	\$21	\$28	\$35	\$70
Match 1+1	Eighth	\$4	\$8	\$12	\$16	\$20	\$40
Match 0+1	Ninth	\$4	\$8	\$12	\$16	\$20	\$40

(g) If, with respect to a single POWERBALL drawing, the total of the POWERBALL Set Prizes and the Power Play prizes awarded in a drawing exceeds the percentage in the prize pools allocated to the Set Prizes and the Power Play prizes and there are insufficient funds from all sources to pay the Set Prizes for a particular POWERBALL drawing and the associated Power Play prizes, the highest Set Prize, including the Power Play prize amounts, shall become a pari-mutuel prize. If the amount of the highest Set Prize, when paid as a pari-mutuel prize, is less than or equal to the next highest Set Prize and there are still not sufficient funds to pay the remaining prizes, the next highest Set Prize, including the Power Play prize amounts, shall become a pari-mutuel prize. If necessary under the same test set forth in the preceding sentence, each succeeding Set Prize level shall be converted to a pari-mutuel prize, in order, until all Set Prizes become pari-mutuel. In that instance, the money available from the funding sources shall be divided among the winning Plays in proportion to their respective prize percentages. POWERBALL and Power Play prizes will be reduced by the same percentage.

(h) When the POWERBALL Set Prizes become pari-mutuel, the POWERBALL Set Prize amounts will be less than

the amount shown in paragraph (8)(b) above, and the Power Play prizes shall be changed to an amount announced after the drawing.

(i) Power Play Set Prizes which become pari-mutuel will be rounded down so that they can be paid in multiples of whole dollars. Funds remaining after rounding shall be carried forward to the prize pool for the next drawing.

(j) All Power Play prizes shall be paid in a single lump-sum payment, less any applicable federal income tax withholding.

(12) Play Validation Requirements.

(a) This subsection (12) describes the validation requirements applicable to Plays made on tickets sold in Florida. Plays sold in other jurisdictions may be subject to different requirements.

(b) To be a valid Play and eligible to receive a prize, a Play's ticket shall satisfy all the requirements established by the Florida Lottery for validation of winning Plays sold through its computer gaming system and any other validation requirements adopted by the Product Group and the MUSL Board. The MUSL and the Selling Lotteries, including the Florida Lottery, shall not be responsible for tickets that are altered in any manner.

(c) Under no circumstances will a claim be paid for any prize without an official ticket matching all game Play, serial number and other validation data residing in the Florida Lottery's computer gaming system and such ticket shall be the only valid proof of purchase and the only valid receipt for claiming or redeeming such prize.

(d) In addition to the above, in order to be deemed a valid, winning Play, all of the following conditions must be met:

1. The validation data must be present in its entirety and must correspond, using the computer validation file, to the number selections printed on the ticket for the Drawing date(s) printed on the ticket;

2. The ticket must be intact;

3. The ticket must not be mutilated, altered, reconstituted, or tampered with in any manner;

4. The ticket must not be counterfeit or an exact duplicate of another winning ticket;

5. The ticket must have been issued by the Florida Lottery or authorized retailer on official paper stock of the Florida Lottery;

6. The ticket must not have been stolen, to the knowledge of the Florida Lottery;

7. The Play data must have been recorded on the Florida Lottery's computer gaming system prior to the Drawing and the Play data must match this computer record in every respect. In the event of a conflict between information as printed on the ticket and as accepted by the Florida Lottery's computer gaming system, the information as accepted by the Florida Lottery's computer gaming system shall prevail;

8. The player or computer pick number selections, validation data and the Drawing date(s) of an apparent winning Play must appear on the official file of winning Plays, and a Play with that exact data must not have been previously paid;

9. The Play must not be misregistered, and the Play's ticket must not be defectively printed or printed or produced in error to an extent that it cannot be processed by the Florida Lottery;

10. In submitting a Play for validation, the claimant agrees to abide by applicable laws, all rules and regulations, instructions, conditions and final decisions of the Florida Lottery;

11. There must not be any other breach of the MUSL PB Rules in relation to the Play that the Florida Lottery determines justifies invalidation;

12. The Play must be submitted to the Florida Lottery.

(e) A Play submitted for validation that fails any of the validation conditions shall be considered void, subject to the following determinations:

1. In all cases of doubt, the determination of the Florida Lottery shall be final and binding; however, the Florida Lottery is authorized to replace an invalid Play with a Play of equivalent sales price;

2. In the event a defective ticket is purchased or in the event the Florida Lottery determines to adjust an error, the claimant's sole and exclusive remedy shall be the replacement of such defective or erroneous ticket(s) with a Play of equivalent sales price;

3. In the event a Play is not paid by the Florida Lottery and a dispute occurs as to whether the Play is a winning Play, the Florida Lottery is authorized to replace the Play as provided in subparagraph (12)(e)1. above. This shall be the sole and exclusive remedy of the claimant unless the laws or regulations governing the Florida Lottery provide for further review.

(13) POWERBALL Rules and Prohibitions.

(a) By purchasing a POWERBALL ticket, a player agrees to comply with and abide by all rules of the Florida Lottery.

(b) Florida POWERBALL prizes shall be claimed only through a Florida Lottery retailer (for prizes less than \$600) or Lottery office beginning on the first business day following the drawing. The Lottery is not authorized to accept claims or pay prizes for POWERBALL tickets purchased in other jurisdictions. POWERBALL prize payments shall be made in accordance with this POWERBALL rule and the rule of the Florida Lottery governing payment of prizes. A copy of the current payment of prizes rule can be obtained from the Florida Lottery, Office of the General Counsel, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

(c) Subject to a retailer's hours of operation and on-line system availability, POWERBALL lottery tickets are available for purchase daily between the hours of 6:00 a.m. and 12:00 midnight, ET. Ticket sales for a specific POWERBALL

drawing will close at 10:00 p.m., ET, on the night of the drawing. Any ticket sold after the close of game will be printed with the next POWERBALL drawing date.

(d) POWERBALL tickets cannot be canceled.

(14) The effective date of this rule is September 13, 2018. Rulemaking Authority 24.105(9)(a), (b), (c), (e), (f), (h), 24.109(1), 24.115(1) FS. Law Implemented, 24.105(9)(a), (b), (c), (e), (f), (h), 24.115(1), 24.124(1) FS. History—New 9-13-18. Replaces 53ER17-72.

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

EFFECTIVE DATE: September 13, 2018.

DEPARTMENT OF THE LOTTERY

RULE NO.: RULE TITLE:
53ER18-51 MEGA MILLIONS®

SUMMARY: This emergency rule replaces Emergency Rule 53ER17-70 and sets forth the provisions for the conduct of the lottery Draw game, MEGA MILLIONS®. This rule is replacing the previous rule to reflect updated validation provisions applicable to the MEGA MILLIONS game.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Diane D. Schmidt, Legal Analyst, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER18-51 MEGA MILLIONS®.

(1) Introduction. The Multi-State Lottery Association ("MUSL") has entered into an Agreement ("Cross-Sell Agreement") with those U.S. lotteries operating under an agreement to sell a lottery Draw game known as MEGA MILLIONS® ("Mega Millions Lotteries"). The Cross-Sell Agreement permits MUSL Party Lotteries who are members of the MUSL Mega Millions Product Group ("Product Group"), including the Florida Lottery, to sell the MEGA MILLIONS game. The MEGA MILLIONS game is conducted by the Florida Lottery under the conditions of the Cross-Sell Agreement, MUSL Rules, Multi-State Lottery Association Mega Millions® Product Group Rules ("MUSL MM Rules"), the laws of the State of Florida and this Emergency Rule. The conduct and play of the MEGA MILLIONS game in Florida must conform to the MUSL MM Rules. Unless otherwise provided by law, if any part of this rule, or any other rule in Chapter 53 of the Florida Administrative Code, is inconsistent with the MUSL MM Rules, the MUSL MM Rules shall control, except where the MUSL MM Rules defer to the laws, policies or rules of the Florida Lottery. If a conflict arises between this rule and any other rule in Chapter 53 of the Florida

Administrative Code, this rule shall take precedence. The Multi-State Lottery Association Mega Millions® Product Group Rules are hereby incorporated by reference and may be obtained from the Florida Lottery, Office of the General Counsel, 250 Marriott Drive, Tallahassee, Florida 32301 or from the Florida Lottery’s website at flalottery.com.

(2) Definitions.

The following words and terms, when used in this rule, have the following meanings, unless the context clearly indicates otherwise:

(a) *Advertised Jackpot Prize*- The estimated annuitized Jackpot Prize amount as determined by the Mega Millions Finance Committee prior to the Jackpot Prize drawing. The “Advertised Jackpot Prize” is not a guaranteed prize amount and the actual Jackpot Prize amount may vary from the advertised amount, except in circumstances where there is a guaranteed Jackpot Prize amount as described in paragraph (9)(e).

(b) *Drawing*- Refers collectively to the formal draw event for randomly selecting the winning indicia that determine the number of winners for each prize level of the MEGA MILLIONS game. Winning indicia include the Winning Numbers for the MEGA MILLIONS game.

(c) *Jackpot Prize*- The top prize in the MEGA MILLIONS game.

(d) *Just the Jackpot™ Plays (“JJ Plays”)*- A purchased Play which includes two JJ Plays as part of the Just the Jackpot Promotion. Although the Florida Lottery is not offering the Just the Jackpot Promotion, the term Just the Jackpot Plays is used in this rule as it relates to the Jackpot Prize payout.

(e) *Mega Millions Finance Committee*- A committee of the Mega Millions Lotteries that determines the Jackpot Prize amount (Cash Option and Annuity).

(f) *MEGA MILLIONS Just the Jackpot Promotion*- The MEGA MILLIONS Just the Jackpot Promotion is a limited extension of the MEGA MILLIONS game and is conducted in accordance with the MUSL MEGA MILLIONS Product Group rules. The Florida Lottery has elected not to offer the Just the Jackpot Promotion at this time. Just the Jackpot will impact the amount of the Jackpot Prize in the MEGA MILLIONS game, and participants in Just the Jackpot in other lottery jurisdictions may win the MEGA MILLIONS Jackpot prize.

(g) *Mega Millions Lottery or Lotteries*- Lotteries that have joined under the Mega Millions Lottery Agreement; the group of lotteries that has reached a Cross-Selling Agreement with the MUSL Product Group for the selling of the MEGA MILLIONS Game.

(h) *MEGA MILLIONS Plays (“MM Plays”)*- Plays purchased as part of the MEGA MILLIONS game but shall not include JJ Plays or Megaplier Plays.

(i) *Megaplier Plays*- Plays purchased as part of the Megaplier play feature, as further described in paragraph (10)(b).

(j) *MUSL*- The Multi-State Lottery Association.

(k) *MUSL Board*- The governing body of the MUSL.

(l) *Play*- The six numbers, the first five chosen from a field of seventy numbers and the last one chosen from a field of twenty-five numbers, that appear on a ticket as a single lettered selection to be played by a player in the MEGA MILLIONS game. Each Play is played separately in determining matches to winning numbers and prize amounts. As used in these rules, unless otherwise specifically indicated, “Play” includes both MM Plays and JJ Plays.

(m) *Product Group*- The group of lotteries that has joined together to offer the MEGA MILLIONS lottery game under the terms of its Cross-Selling Agreement with the Mega Millions Lotteries, the MUSL Agreement and the MUSL Mega Millions Product Group rules.

(n) *Selling or Participating Lotteries*- A state lottery or lottery of a political subdivision or entity that is participating in selling the MEGA MILLIONS game and that may be a member of either MUSL or the Mega Millions Lotteries.

(o) *Set Prize*- All prizes except the Jackpot Prize and, except as set forth in paragraph (10)(h) and (i), will be equal to the prize amount established by the Product Group for the prize level.

(p) *Winning Numbers*- The indicia randomly selected during a drawing event which shall be used to determine winning Plays for the MEGA MILLIONS game contained on a ticket.

(3) How to Play MEGA MILLIONS.

(a) MEGA MILLIONS is a multi-state lottery Draw game (also known as an online lottery game) which is offered to players in Florida by the Florida Lottery via authorized Florida Lottery retailers. In MEGA MILLIONS, players select five numbers from a field of one through seventy and one number (the “Mega Ball”) from a separate field of one through twenty-five.

(b) Players may make their ticket selections by marking a play slip or by telling the retailer their desired selections. There are five panels on a play slip, each containing an upper play area and a lower play area. Each panel played will cost \$2.00 per drawing. Players may mark their desired numbers on the play slip by selecting five numbers in the upper play area and one number in the lower play area from each panel played. Players may also mark the “QP” (Quick Pick) box located at the bottom of each play area for the terminal to randomly select one or more numbers from the applicable play area. A “Void” box is also located at the bottom of each panel and should be marked by the player if an error was made in his or her selections in a panel. For each panel played, the first five of the six numbers

appearing in a single horizontal row on a ticket shall be the numbers selected from the upper play area of the play slip, and the last number shall be the number selected from the lower play area of the play slip.

(c) Play slips must be Florida Lottery approved and players must use only blue or black ink or pencil for making selections. The use of mechanical, electronic, computer generated, or any other non-manual method of marking play slips is prohibited. Play slips may be processed through a Florida Lottery full service vending machine or processed by a retailer in order to obtain a ticket. Retailers also are authorized to manually enter numbers selected by a player.

(d) Advance Play. Players may play up to twenty-six consecutive drawings by using the “advance play” feature. To use the advance play feature, players may either mark the number of available drawings desired in the “Advance Play” section of a play slip or tell the retailer their desired number of consecutive advance drawings. The number of consecutive drawings marked will include the next available drawing and will apply to each panel (A-E) played. Advance play is not available with Jackpot Combo. In the event that a planned change in the MEGA MILLIONS game requires that the number of advance plays available for purchase be reduced to zero before implementation of the change, an advance play countdown schedule will be posted on the Lottery’s website.

(e) Jackpot Combo. Players may elect to play “Jackpot Combo” by marking the “Jackpot Combo \$6” box on the play slip or by telling the retailer. Players will receive three Quick Pick tickets for the next available drawing consisting of one \$2.00 FLORIDA LOTTO® with XTRA ticket, one \$2.00 POWERBALL® ticket and one \$2.00 MEGA MILLIONS® ticket. Tickets in Jackpot Combo play cannot be player selected and cannot be canceled.

(f) For an additional \$1.00 per play, players may mark the Megaplier® box to multiply the second through ninth prizes. Megaplier will apply to all panels and advance play marked.

(4) Drawings.

(a) MEGA MILLIONS drawings shall be conducted by the Mega Millions Lotteries two times per week, on Tuesdays and Fridays, at approximately 11:00 p.m. Eastern Time (ET).

(b) The Florida Lottery shall not be responsible for incorrect circulation, publication or broadcast of official winning numbers.

(5) Determination of Prize Winners.

In order for a ticket to be a winning ticket, numbers appearing in a single horizontal row on the ticket must match the official MEGA MILLIONS Winning Numbers in any order for the drawing date for which the ticket was purchased, in one of the following combinations:

(a) Jackpot Prize: Five numbers selected from the first set of balls plus the number selected from the second set of balls.

(b) Second Prize: Five numbers selected from the first set of balls and not the number selected from the second set of balls.

(c) Third Prize: Four numbers selected from the first set of balls plus the number selected from the second set of balls.

(d) Fourth Prize: Four numbers selected from the first set of balls and not the number selected from the second set of balls.

(e) Fifth Prize: Three numbers selected from the first set of balls plus the number selected from the second set of balls.

(f) Sixth Prize: Three numbers selected from the first set of balls and not the number selected from the second set of balls.

(g) Seventh Prize: Two numbers selected from the first set of balls plus the number selected from the second set of balls.

(h) Eighth Prize: One number selected from the first set of balls plus the number selected from the second set of balls.

(i) Ninth Prize: No numbers selected from the first set of balls and the number selected from the second set of balls.

(6) Limited to Highest Prize Won. The holder of a winning ticket may win only one prize per play in connection with the winning numbers drawn and shall be entitled only to the prize won by those numbers in the highest matching prize category. All liabilities for a MEGA MILLIONS prize are discharged upon payment of a prize claim.

(7) Odds of Winning.

(a) The odds of winning the prizes described in subsection (5) are as follows:

1. Jackpot Prize- 1:302,575,350

2. Second Prize- 1:12,607,306

3. Third Prize- 1:931,001

4. Fourth Prize- 1:38,792

5. Fifth Prize- 1:14,547

6. Sixth Prize- 1:606

7. Seventh Prize- 1:693

8. Eighth Prize- 1:89

9. Ninth Prize- 1:37

(b) The overall odds of winning a prize in a MEGA MILLIONS drawing are 1:24.

(8) MEGA MILLIONS Prize Pool.

(a) The MEGA MILLIONS Prize Pool for all prize categories shall consist of up to fifty-five percent of each drawing period’s sales. The MEGA MILLIONS Prize Pool shall be funded in accordance with criteria set by the Product Group.

(b) Expected Prize Payout Percentages. The Jackpot Prize shall be determined on a pari-mutuel basis. Except as provided in these rules, all other prizes awarded shall be paid as set prizes with the following expected prize payout percentages, although the actual prize payout percentage per drawing will vary by drawing.

<u>Match Per MM Play</u>	<u>Prize Category</u>	<u>Prize Payment</u>	<u>Estimated Percentage of Prize Pool Allocated to Prize Category</u>
Five first set numbers and the one number of the second set	Jackpot Prize	Jackpot Prize	75.3018%*
Five first set numbers and none of the second set	Second Prize	\$1,000,000	7.9319%
Four first set numbers and the one number of the second set	Third Prize	\$10,000	1.0742%
Four first set numbers and none of the second set	Fourth Prize	\$500	1.2889%
Three first set numbers and the one number of the second set	Fifth Prize	\$200	1.3749%
Three first set numbers and none of the second set	Sixth Prize	\$10	1.6498%
Two first set numbers and the one number of the second set	Seventh Prize	\$10	1.4436%
One first set number and the one number of the second set	Eighth Prize	\$4	4.4752%
None of the first set numbers and the one number of the second set	Ninth Prize	\$2	5.4597%

*The Jackpot Prize shall include the estimated MM Prize Pool percentage allocated to the Jackpot Prize combined with estimated JJ Prize Pool percentage allocated to the Jackpot Prize.

(c) Prize money allocated to the Jackpot Prize category will be divided equally by the number of MM Plays and JJ Plays determined to be winners of the Jackpot Prize.

(d) The number of Plays determined to be winners of the Second through Ninth Prize levels will be paid as Set Prizes, except as provided in paragraph (10)(h) below. If all or any portion of the set prize pool is not awarded in the current MEGA MILLIONS drawing, that portion of the set prize pool shall be carried forward to subsequent MEGA MILLIONS drawings.

(e) Any interest or earnings accrued on a MEGA MILLIONS Set Prize prior to prize payment shall accrue to MUSL and not to the winner.

(9) MEGA MILLIONS Jackpot Prize.

(a) The prize money available in the Jackpot Prize pool will be divided equally among all Jackpot prize winning MM Plays and JJ Plays in all Participating Lotteries. Neither MUSL, Mega Millions Lotteries nor the Florida Lottery shall be responsible or liable for the difference between the Advertised or estimated Jackpot Prize amount and the actual Jackpot Prize amount after the prize payment method is known to MUSL and Mega Millions Lotteries.

(b) Players can choose one of two payment options for receiving their portion of the MEGA MILLIONS Jackpot Prize. Payment options are “Cash Option” and “Annual Payment.” Jackpot Prize winners have sixty days after the winning draw date to choose between the two payment options. Once the Jackpot Prize winner signs the Winner Claim Form, files a claim and exercises the winner's chosen option, the election of that option shall be final and cannot be revoked, withdrawn or otherwise changed except as provided in subparagraph (9)(d) 4. below.

(c) Cash Option Payment.

The Cash Option amount offered shall be the Jackpot Prize annuity amount as determined by the Mega Millions Lotteries, divided by a rate established by the Mega Millions Finance Committee prior to each drawing, divided by the number of total Jackpot Prize winning MM Plays and JJ Plays. In order to select the Cash Option, the Jackpot Prize winner must submit his or her ticket for payment within sixty days after the winning draw date. If the Jackpot Prize winner does not elect the Cash Option within sixty days after the winning draw date, the Annual Payment option will be applied, except as provided in subparagraph (9)(d)2. below. A Jackpot Prize winner who chooses the Cash Option payment will be paid in a single cash payment, less applicable federal income tax withholding.

(d) Annual Payment Option.

1. The prize amount of a Jackpot Prize winner electing the Annual Payment option shall be the Annuitized Jackpot Prize amount, as determined by the Mega Millions Lotteries, divided by the number of total Jackpot Prize winning MM Plays and JJ Plays in all Participating Lotteries. If a Jackpot Prize winner elects the Annual Payment option, his or her share of the Jackpot Prize will be paid in thirty graduated annual installments, each less applicable withholding taxes. The Florida Lottery will make the initial and any subsequent payments of a prize upon receipt of funds for such prize from MUSL. The initial payment shall be paid upon completion of internal validation procedures. The subsequent twenty-nine payments shall be paid annually to coincide with the month of the Federal auction date at which the bonds were purchased to fund the annuity. Payments shall escalate by a factor of five percent annually, and annual payments shall be rounded down to the nearest even one-thousand-dollar increment. All such payments shall be made within seven days of the anniversary of the annual auction date.

2. If individual winners' shares of the cash held to fund Annual Payments are less than \$250,000.00, the Product Group is authorized to pay the winners their share of the cash held in the Jackpot Prize pool.

3. Annuitized payment of the Jackpot Prize or a share of the Jackpot Prize will be rounded to facilitate the purchase of an appropriate funding mechanism. Rounding differences on an annuitized Jackpot Prize win shall be added to the first cash payment to the winner or winners. Prizes other than the Jackpot Prize, which under this rule may become single-payment, pari-mutuel prizes, will be rounded down so that prizes can be paid in multiples of whole dollars. Rounding differences resulting from rounding these prizes shall be carried forward to the MEGA MILLIONS Prize Pool for the next drawing.

4. In the event of the death during the annuity payment period of a MEGA MILLIONS winner who elected the Annual Payment option, the estate of the deceased winner (the “Estate”) may file a petition with the Florida Lottery to accelerate

payment of all the remaining prize proceeds to the Estate. Such petition will be forwarded by the Florida Lottery to MUSL for processing. MUSL will decide, in its sole discretion, whether or not to grant the payment, and if so, the form of such payment, whether in securities or cash.

(e) Guaranteed Minimum Jackpot Prize. The minimum guaranteed annuity MEGA MILLIONS Jackpot Prize amount is \$40 million and each successive Jackpot Prize in the same roll cycle will be at least \$5 million more than the previously established Jackpot.

(f) Jackpot prizes won, including guaranteed Jackpot prizes, shall be funded by the Selling Lotteries in accordance with the formula set by the Mega Millions Lotteries.

(g) If the Jackpot Prize is not won in a drawing, the prize money allocated for the Jackpot Prize shall roll over and be added to the Jackpot Prize pool for the next consecutive MEGA MILLIONS drawing.

(h) Federal income taxes shall be applied and withheld from the prize amount at the time payment is made, pursuant to applicable provisions of the Internal Revenue Code and Code of Federal Regulations.

(i) Any interest or earnings accrued on a MEGA MILLIONS Jackpot Prize prior to prize payment shall accrue to MUSL and not to the winner.

(10) MEGA MILLIONS Megaplier®.

(a) The Megaplier Prize Pool. The Megaplier® Prize Pool for Megaplier prize categories shall consist of up to fifty-five percent of each drawing period's sales. The Megaplier Prize Pool shall be funded in accordance with criteria set by the Product Group. The actual prize payout percentage per drawing will vary by drawing. The Megaplier Prize Pool shall be carried forward to subsequent drawings if all or a portion of it is not needed to pay the Megaplier prizes awarded in the current drawing.

(b) The Megaplier option shall be available in association with the MEGA MILLIONS game. At the time of purchasing a ticket, a player may choose the Megaplier feature for an additional \$1.00 per MM Play for each MM Play on the MEGA MILLIONS ticket ("Megaplier Play") to increase the guaranteed prize amount for the second through ninth tier prizes. The MEGA MILLIONS Jackpot Prize is not eligible for increase under the Megaplier option or by means of the Just the Jackpot Promotion

(c) Megaplier Drawing. A separate random Megaplier drawing will occur before every MEGA MILLIONS drawing to determine one multiplier number for that drawing, which will be a 2, 3, 4, or 5. The multiplier number drawn will be used to multiply the value of the prizes for the second through ninth tiers. In the event the multiplier drawing does not occur prior to the MEGA MILLIONS drawing, the multiplier number will be

a 5. The multiplier number may also be referred to as the Megaplier number.

(d) The following table sets forth the probability of the various multiplier numbers being drawn during a single Megaplier drawing.

Multiplier	Probability of Prize Increase
5X	1 in 15
4X	3 in 15
3X	6 in 15
2X	5 in 15
Multiplier numbers do not apply to the MEGA MILLIONS Jackpot Prize	

(e) Application of multiplier number.

1. Second through Ninth Prizes. The multiplier number selected is the number that is used to increase the prize amount for the Second through Ninth Prizes. A Second through Ninth Prize winner who purchases the Megaplier feature with his or her MEGA MILLIONS ticket shall be paid a prize in the amount of the set prize amount multiplied by the multiplier number for that drawing.

2. Jackpot Prize. The Megaplier feature does not apply to the Jackpot Prize.

(f) The Product Group is authorized to conduct sales promotions in which the multiplier features are changed.

(g) MEGA MILLIONS tickets that win the Second through Ninth Prizes with the Megaplier option will pay the amounts shown below:

Match	Prize	Without Megaplier	With Megaplier 2X	With Megaplier 3X	With Megaplier 4X	With Megaplier 5X
Match 5+0	Second	\$1,000,000	\$2,000,000	\$3,000,000	\$4,000,000	\$5,000,000
Match 4+1	Third	\$10,000	\$20,000	\$30,000	\$40,000	\$50,000
Match 4+0	Fourth	\$500	\$1,000	\$1,500	\$2,000	\$2,500
Match 3+1	Fifth	\$200	\$400	\$600	\$800	\$1,000
Match 3+0	Sixth	\$10	\$20	\$30	\$40	\$50
Match 2+1	Seventh	\$10	\$20	\$30	\$40	\$50
Match 1+1	Eighth	\$4	\$8	\$12	\$16	\$20
Match 0+1	Ninth	\$2	\$4	\$6	\$8	\$10

(h) If, with respect to a single MEGA MILLIONS drawing, the total of the MEGA MILLIONS Set Prizes and the Megaplier prizes awarded in a drawing exceeds the percentage of the prize pools allocated to the Set Prizes, and there are insufficient funds from all sources to pay the Set Prizes for a particular MEGA MILLIONS drawing (including Megaplier prize amounts), then the highest Set Prize (including the Megaplier prize amount) shall become a pari-mutuel prize. If the amount of the highest Set Prize, when paid on a pari-mutuel basis, drops to or below the next highest Set Prize and there are still not sufficient funds to pay the remaining Set Prizes, the next highest Set Prize, including the Megaplier prize amount, shall become a pari-mutuel prize. This procedure shall continue down through all Set Prize levels, if necessary, until all Set Prize levels become

pari-mutuel. MEGA MILLIONS and Megaplier prizes will be reduced by the same percentage.

(i) MEGA MILLIONS set prizes that become pari-mutuel will be rounded down so that they can be paid in multiples of whole dollars. Funds remaining after rounding shall be carried forward to the prize pool for the next MEGA MILLIONS drawing.

(j) MEGA MILLIONS with Megaplier prizes shall be paid in single, lump-sum payment, less any applicable federal income tax withholding.

(11) MEGA MILLIONS Play Validation.

(a) This subsection (11) describes the validation requirements applicable to Plays made on tickets sold in Florida. Plays sold in other jurisdictions may be subject to different requirements.

(b) To be a valid Play and eligible to receive a prize, a Play's ticket shall satisfy all the requirements established by the Florida Lottery for validation of winning Plays sold through its computer gaming system and any other validation requirements adopted by the Product Group, the MUSL Board and published as the Confidential MUSL Minimum Game Security Standards. The MUSL and the Party Lotteries, including the Florida Lottery, shall not be responsible for Plays that are altered in any manner.

(c) Under no circumstances will a claim be paid for either the Grand Prize or the Second Prize without an official Mega Millions ticket matching all game Play, serial number and other validation data residing in the Florida Lottery's computer gaming system and such ticket shall be the only valid proof of the purchase and the only valid receipt for claiming or redeeming such prize.

(d) In addition to the above, in order to be deemed a valid, winning Play, all of the following conditions must be met:

1. The validation data must be present in its entirety and must correspond, using the computer validation file, to the number selections printed on the ticket for the drawing date(s) printed on the ticket;

2. The ticket must be intact;

3. The ticket must not be mutilated, altered, reconstituted, or tampered with in any manner;

4. The ticket must not be counterfeit or an exact duplicate of another winning ticket;

5. The ticket must have been issued by the Florida Lottery, or authorized Florida Lottery retailer on official paper stock of the Florida Lottery;

6. The ticket must not have been stolen, to the knowledge of the Florida Lottery;

7. Except as provided herein, the ticket must be submitted for payment in accordance with the Florida Lottery's rule governing payment of prizes. A copy of the current rule can be obtained from the Florida Lottery, Office of the General

Counsel, 250 Marriott Drive, Tallahassee, Florida 32399-4011. Subject to the laws and regulations of the Florida Lottery relating to the disclosure of MEGA MILLIONS winners, and at the discretion of the Florida Lottery where disclosure is permitted, the name and city of the winner of a Jackpot prize, or the prize the next level down, will be disclosed in a press conference or in a press release and the winner must participate in a press conference, if requested by the Florida Lottery;

8. The Play data must have been recorded on the Florida Lottery's computer gaming system prior to the drawing and the Play data must match this computer record in every respect. In the event of a contradiction between information as printed on the ticket and as accepted by the Florida Lottery's computer gaming system, the wager accepted by the Florida Lottery's computer gaming system shall be the valid wager;

9. The player or computer pick number selections, validation data and the drawing date(s) of an apparent winning Play must appear on the Florida Lottery's official file of winning Plays, and a Play with that exact data must not have been previously paid;

10. The play must not be misregistered, and the Play's ticket must not be defectively printed or printed or produced in error to an extent that it cannot be processed by the Florida Lottery;

11. The Play must pass validation tests using a minimum of three (3) of the five (5) validation methods as defined in the Mega Millions Finance and Operations Procedures, Section 15. In addition, the Play must pass all other confidential security checks of the Florida Lottery;

12. In submitting a Play for validation, the claimant agrees to abide by applicable laws, all rules and regulations, instructions, conditions and final decisions of the Florida Lottery;

13. There must not be any other breach of the MUSL MM Rules in relation to the Play that the Florida Lottery determines justifies invalidation; and

14. The Play must be submitted to the Florida Lottery.

(e) A Play submitted for validation that fails any of the preceding validation conditions shall be considered void, subject to the following determinations:

1. In all cases of doubt, the determination of the Florida Lottery, shall be final and binding; however, the Florida Lottery is authorized to replace an invalid Play with a Play of equivalent sales price;

2. In the event a defective ticket is purchased or in the event the Florida Lottery determines to adjust an error, the claimant's sole and exclusive remedy shall be the replacement of such defective or erroneous ticket(s) with a Play of equivalent sales price;

3. In the event a Play is not paid by the Florida Lottery and a dispute occurs as to whether the Play is a winning Play, the

Florida Lottery is authorized to replace the Play as provided in subparagraph (11)(e)1., above. This shall be the sole and exclusive remedy of the claimant.

(12) MEGA MILLIONS Rules and Prohibitions.

(a) By purchasing a MEGA MILLIONS ticket, a player agrees to comply with and abide by all rules of the Florida Lottery.

(b) Florida MEGA MILLIONS prizes shall be claimed only through a Florida Lottery retailer (for prizes less than \$600) or Lottery office beginning on the first business day following the drawing. The Florida Lottery is not authorized to accept claims or pay prizes for MEGA MILLIONS tickets purchased in other jurisdictions. MEGA MILLIONS prize payments shall be made in accordance with this MEGA MILLIONS rule and the rule of the Florida Lottery governing payment of prizes. A copy of the current payment of prizes rule can be obtained from the Florida Lottery, Office of the General Counsel, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

(c) Subject to a retailer’s hours of operation and on-line system availability, MEGA MILLIONS lottery tickets are available for purchase daily between the hours of 6:00 a.m. and 12:00 midnight, ET. Ticket sales for a specific MEGA MILLIONS drawing will close at 10:00 p.m., ET, on the night of the drawing. Any ticket sold after the close of game will be printed with the next MEGA MILLIONS drawing date.

(d) MEGA MILLIONS tickets cannot be canceled.

(12) The effective date of this emergency rule is September 13, 2018.

Rulemaking Authority 24.105(9)(a), (b), (c), (e), (f), (h), 24.109(1), 24.115(1) FS. Law Implemented, 24.105(9)(a), (b), (c) (e), (f), (h), 24.115(1), 24.124(1) FS. History—New 9-13-18, Replaces 53ER17-70.

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

EFFECTIVE DATE: September 13, 2018.

DEPARTMENT OF THE LOTTERY

RULE NO.: RULE TITLE:

53ER18-52 Replacement of Obsolete Emergency Rules

SUMMARY: This emergency rule is replacing other emergency rules that have been determined to be obsolete or unnecessary by the Department of the Lottery.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Diane D. Schmidt, Legal Analyst, Department of the Lottery, 250 Marriott Drive, Tallahassee, Florida 32399-4011.

THE FULL TEXT OF THE EMERGENCY RULE IS:

53ER18-52 Replacement of Obsolete Emergency Rules.

The following Department of the Lottery emergency rules relating to Florida Lottery games, promotions or obsolete rules are being replaced because the promotions have concluded, or the provisions of the rule are obsolete. This rule shall replace the following rules:

<u>Rule Number</u>	<u>Rule Title</u>
<u>53ER13-20</u>	<u>Instant Game Number 1190, RUBY RICHES</u>
<u>53ER16-4</u>	<u>Instant Game Number 1299, \$2,000,000 FLAMINGO MULTIPLIER</u>
<u>53ER16-14</u>	<u>Game Number 1303, \$10,000,000 FORTUNE</u>
<u>53ER16-25</u>	<u>Game Number 1314, \$1,000,000 CASHWORD</u>
<u>53ER16-28</u>	<u>Game Number 1309, MONOPOLY™ \$10,000 Florida Edition</u>
<u>53ER16-63</u>	<u>Game Number 1328, LOOSE CHANGE</u>
<u>53ER17-69</u>	<u>Game Number 1368, HOLIDAY CASH</u>
<u>53ER18-6</u>	<u>30th Birthday Cash Spectacular Second Chance Promotion</u>
<u>53ER18-8</u>	<u>CASH4LIFE® Bonus Bucks Promotion</u>
<u>53ER18-24</u>	<u>PICK 3™ Retailer Bonus Sales Commission Promotion</u>
<u>53ER18-26</u>	<u>EZmatch™ Retailer Bonus Commission Promotion</u>
<u>53ER18-28</u>	<u>GROUPER® Retailer Bonus Commission Promotion</u>
<u>53ER18-29</u>	<u>Replacement of Obsolete Emergency Rules</u>

Rulemaking Authority - 24.109(1) FS. Law Implemented - 24.109(1) FS. History – New 9-13-18, Replaces 53ER13-20, 53ER16-4, 53ER16-14, 53ER16-25, 53ER16-28, 53ER16-63, 53ER17-69, 53ER18-6, 53ER18-8, 53ER18-24, 53ER18-26, 53ER18-28, 53ER18-29.

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

EFFECTIVE DATE: September 13, 2018.

Section V
Petitions and Dispositions Regarding Rule
Variance or Waiver

WATER MANAGEMENT DISTRICTS

NOTICE IS HEREBY GIVEN that on June 27, 2018, South Florida Water Management District (District) received a request for withdrawal of a previous Petition for Waiver from RJ Holdings, LLC, regarding Application No. 14-0505-1-3 for utilization of Works or Lands of the District known as the C-10 Canal; Section 33, Township 50 South, Range 42 East, Broward County. The District originally received the petition for waiver from RJ Holdings, LLC on May 20, 2014, and Notice of receipt of the petition was published in the Florida Administrative Weekly, Vol. 40, No. 100, on May 22, 2014. No public comment was received. RJ Holdings, LLC filed a subsequent petition on June 22, 2018 Notice of receipt of which was published in Florida Administrative Weekly, Vol. 44, No. 125, on June 27, 2018. A copy of the withdrawal request may be obtained from Juli Russell, South Florida Water Management District, 3301 Gun Club Road, MSC 1410, West Palm Beach, FL 33406-4680, (561)682-6268 or e-mail at jurussel@sfwmd.gov.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-4.010 Sanitation and Safety Requirements

NOTICE IS HEREBY GIVEN that on September 13, 2018, the Florida Department of Business and Professional Regulation, Division of Hotels and Restaurants, received a petition for an Emergency Variance for Subparagraph 3-305.11(A)(2), 2009 FDA Food Code, Section 3-305.14, 2009 FDA Food Code, Section 6-202.15, 2009 FDA Food Code, Section 6-202.16, 2009 FDA Food Code, subsection 61C-4.010(1), Florida Administrative Code, and subsection 61C-4.010(6), Florida Administrative Code, from Freddy Catering located in Hialeah. The above referenced F.A.C. addresses the requirement for proper handling and dispensing of food. They are requesting to dispense bulk time/temperature control for safety foods from an open air mobile food dispensing vehicle.

The Division of Hotels and Restaurants will accept comments concerning the Petition for 5 days from the date of publication of this notice. To be considered, comments must be received before 5:00 p.m.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Daisy.Aleman@myfloridalicense.com, Division of Hotels and Restaurants, 2601 Blair Stone Road, Tallahassee, Florida 32399-1011.

DEPARTMENT OF HEALTH

Board of Optometry

RULE NO.: RULE TITLE:

64B13-4.004 Manner of Application Approved Schools or Colleges

NOTICE IS HEREBY GIVEN that on September 07, 2018, the Board of Optometry, received a petition for variance and waiver filed by Carolina Betancurt, OD, MBA., from subsection 64B13-4.004(2), F.A.C., regarding the requirement that applicants for licensure as a certified optometrist must have graduated from an approved school or college that is accredited by the Accreditation Council for Optometric Education. Comments on this petition should be filed with the Board of Optometry, 4052 Bald Cypress Way, Bin #C07, Tallahassee, FL 32399-3255, telephone: (850)488-0595, or by electronic mail – Anthony.Spivey@flhealth.gov, within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Dr. Anthony Spivey, Executive Director, Board of Optometry, at the above address.

Section VI
Notice of Meetings, Workshops and Public
Hearings

DEPARTMENT OF STATE

Division of Historical Resources

The Department of State’s Division of Historical Resources announces a public meeting to which all persons are invited.

DATE AND TIME: September 26, 2018, 2:00 p.m. to conclusion

PLACE: Room 307, R.A. Gray Building, 500 S. Bronough Street, Tallahassee, FL 32399

GENERAL SUBJECT MATTER TO BE CONSIDERED: Meeting of the Friends of Florida History CSO. Finance and Investment committee will meet at 2:00 p.m. followed by the full board meeting at 2:30 p.m.

A copy of the agenda may be obtained by contacting: Carol Bryant-Martin at (850)245-6449 or carol.bryant-martin@dos.myflorida.com.

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: Carol Bryant-Martin at (850)245-6449 or carol.bryant-martin@dos.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).

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: Carol Bryant-Martin at (850)245-6449 or carol.bryant-martin@dos.myflorida.com.

DEPARTMENT OF LEGAL AFFAIRS

Division of Victim Services and Criminal Justice Programs
The Florida Council on the Social Status of Black Men and Boys announces a telephone conference call to which all persons are invited.

DATE AND TIME: September 21, 2018, 3:00 p.m. – 3:30 p.m.

PLACE: Toll Free Dial in Number: 1(888)670-3525, Conference Code: 5144203637

GENERAL SUBJECT MATTER TO BE CONSIDERED: AD HOC Committee – Research.

A copy of the agenda may be obtained by contacting: <http://www.cssbmb.com>.

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 days before the workshop/meeting by contacting: the Bureau of Criminal Justice Programs at (850)414-3300. 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: the Bureau of Criminal Justice Programs at (850)414-3300.

DEPARTMENT OF EDUCATION

Division of Florida Colleges
The Florida State College at Jacksonville (FSCJ) District Board of Trustees announce their attendance at the United Faculty of Florida-FSCJ luncheon for Friday, September 14, 2018, which is open to the public.

DATE AND TIME: Friday, September 14, 2018, 12:30 p.m. – 3:00 p.m.

PLACE: River City Brewing Company, 835 Museum Circle, Jacksonville, FL 32207

UNITED FACULTY OF FLORIDA (UFF)-FSCJ FACULTY WELCOME BACK LUNCHEON:

GENERAL SUBJECT MATTER TO BE CONSIDERED: UFF-FSCJ social event to welcome back FSCJ Faculty for FY 2018-19.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in the event is asked to advise the agency at least 24 hours before the event by contacting: The Office of the College President, District Board of Trustees Project Coordinator Kimberli Sodek at (904)632-3205 or Kim.Sodek@fscj.edu.

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).

Florida State College at Jacksonville hereby reaffirms the principle of equal opportunity for all persons regardless of race, disability, color, ethnicity, national origin, religion, gender, age, sex, sexual orientation/ expression, marital status, veteran status, pregnancy or genetic information. Equal opportunity principle applies with regard to employment, delivery of educational programs and services, and all other appropriate areas in which the College is involved.

For more information, you may contact: District Board of Trustees Project Coordinator Kimberli Sodek at (904)632-3205 or Kim.Sodek@fscj.edu.

EXECUTIVE OFFICE OF THE GOVERNOR

The Volunteer Florida announces a telephone conference call to which all persons are invited.

DATE AND TIME: Wednesday, October 3, 2018, 9:00 a.m. until all business is complete

PLACE: Phone number: 1(888)670-3525, Participant code: 3360784946#

GENERAL SUBJECT MATTER TO BE CONSIDERED: Series of calls discussing general business.

Calls will begin every hour on the hour from 9:00 a.m. – 4:00 p.m. - with the exception of an hour lunch break taken at 12:00 Noon.

A copy of the agenda may be obtained by contacting: Savannah Kelly, (850)414-7400, savannah@volunteerflorida.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 3 days before the workshop/meeting by contacting: Savannah Kelly, (850)414-7400, savannah@volunteerflorida.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: Savannah Kelly, (850)414-7400, savannah@volunteerflorida.org.

WATER MANAGEMENT DISTRICTS

South Florida Water Management District
The South Florida Water Management District announces a public meeting to which all persons are invited.

DATE AND TIME: Monday, September 24, 2018, 2:00 p.m., Loxahatchee River Management Coordinating Council Meeting

PLACE: River Center, 805 N. US Highway 1, Jupiter, FL 33477

GENERAL SUBJECT MATTER TO BE CONSIDERED: Discuss the goals and objectives regarding the management of the Wild and Scenic portion of the Loxahatchee River.

A copy of the agenda may be obtained by contacting: Kathy LaMartina, (561)602-8407, 421 SW Camden Ave., Stuart, FL 34994, or klamart@sfwmd.gov, (772)221-4060.

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: District Clerk (561)682-6805. 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: Kathy LaMartina, (561)602-8407 or klamart@sfwmd.gov.

WATER MANAGEMENT DISTRICTS

South Florida Water Management District

The South Florida Water Management District announces a public meeting to which all persons are invited.

DATE AND TIME: Tuesday, September 25, 2018, 10:00 a.m., CFWI Second Annual Public Workshop, 2018 Priority Waterbody List

PLACE: SFWMD, St. Cloud Field Station, Large Conference Room, 3800 Old Canoe Creek Road, St. Cloud, FL 34769

GENERAL SUBJECT MATTER TO BE CONSIDERED: Second annual public workshop for the Priority Waterbody List and Schedule for the CFWI.

The meeting will be available by WebEx <https://webmeeting.sfwmd.gov/orion/joinmeeting.do?MTID=a068231bf2e121f4f579a7d9e11a97b9>, or by calling 1(855)682-6800, Access Code 998 025 869. There is no password for the WebEx. However, due to the remote location of this meeting, these options are not guaranteed. Therefore, attendance in person is encouraged.

A copy of the agenda may be obtained by contacting: Don Medellin, (561)682-6340, dmedelli@sfwmd.gov.

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: District Clerk, (561)682-6805. 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: Don Medellin, (561)682-6340, dmedelli@sfwmd.gov.

AGENCY FOR HEALTH CARE ADMINISTRATION

Certificate of Need

RULE NOS.:RULE TITLES:

59C-1.032 Pediatric Cardiac Catheterization and Angioplasty Institutional Health Services

59C-1.033 Pediatric Open Heart Surgery Program

The Agency for Health Care Administration announces a telephone conference call to which all persons are invited.

DATE AND TIME: Tuesday, October 2, 2018, 9:00 a.m. – 3:00 p.m., ET

PLACE: This in person meeting will be held at the AHCA Tampa area office, located at 6800 N Dale Mabry Highway, Tampa, FL, 33614. The meeting is also available via webinar and requires a telephone for audio. To join the webinar, please use the following link and webinar ID: <https://attendee.gotowebinar.com/register/2167881079875321347> United States (Toll-free): 1(877)309-2071, Access Code: 608-018-620. If you have any difficulty accessing the teleconference, please call the Florida Center's main number at (850)412-3730.

This in person meeting will be held at the AHCA Tampa area office, located at 6800 N DALE MABRY HIGHWAY, TAMPA, FL, 33614. The meeting is also available via webinar and requires a telephone for audio. To join the webinar, please use the following link and webinar ID: <https://attendee.gotowebinar.com/register/2167881079875321347> United States (Toll-free): 1(877)309-2071, Access Code: 608-018-620. If you have any difficulty accessing the teleconference, please call the Florida Center's main number at (850)412-3730.

GENERAL SUBJECT MATTER TO BE CONSIDERED: This is a meeting of the Full Pediatric Cardiology Technical Advisory Panel (PCTAP) to which all interested parties are invited. The purpose of this meeting is to discuss the business of the PCTAP.

A copy of the agenda may be obtained by contacting: The agenda will be posted on the Agency website seven (7) days prior to the meeting: <http://ahca.myflorida.com/SCHS/PCTAP/meetings.shtml>.

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: Jess Hand, Florida Center for Health Information and Transparency at Jessica.Hand@ahca.myflorida.com or (850)412-3750. 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 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: Jess Hand, Florida Center for Health Information and Transparency at Jessica.Hand@ahca.myflorida.com or (850)412-3750.

AGENCY FOR HEALTH CARE ADMINISTRATION

Certificate of Need

RULE NOS.:RULE TITLES:

59C-1.032 Pediatric Cardiac Catheterization and Angioplasty Institutional Health Services

59C-1.033 Pediatric Open Heart Surgery Program

The Agency for Health Care Administration announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, September 27, 2018, 5:30 p.m. – 6:30 p.m., ET

PLACE: This meeting is online via webinar and requires a telephone for audio. To join the webinar, please use the following link and webinar ID: <https://attendee.gotowebinar.com/register/7862932397824751619> United States (Toll-free): 1(877)309-2074, Access Code: 500-248-158. If you have any difficulty accessing the teleconference, please call the Florida Center’s main number at (850)412-3730.

GENERAL SUBJECT MATTER TO BE CONSIDERED: This is a meeting of the Cardiology Rule Subcommittee of the Pediatric Cardiology Technical Advisory Panel (PCTAP) to which all interested parties are invited. The purpose of this meeting is to discuss the Cardiology Rule component of the PCTAP.

A copy of the agenda may be obtained by contacting: The agenda will be posted on the Agency website seven (7) days prior to the meeting: <http://ahca.myflorida.com/SCHS/PCTAP/meetings.shtml>.

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: Jess Hand, Florida Center for Health Information and Transparency at Jessica.Hand@ahca.myflorida.com or (850)412-3750. 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: Jess Hand, Florida Center for Health Information and Transparency at Jessica.Hand@ahca.myflorida.com or (850)412-3750.

DEPARTMENT OF HEALTH

Board of Medicine

The Board of Medicine – Full Board Meeting announces a public meeting to which all persons are invited.

DATE AND TIME: Friday, October 12, 2018, 8:00 a.m.

PLACE: West Palm Beach Marriott, 1001 Okeechobee Boulevard, West Palm Beach, Florida 33401

The hotel phone number: (561)803-1914.

GENERAL SUBJECT MATTER TO BE CONSIDERED: General business of the Board. Meetings may be cancelled prior to the meeting date. Please check the Board Web Site at <https://flboardofmedicine.gov/meeting-information/> for cancellations or changes to meeting dates or call the Board of Medicine at (850)245-4131 for information.

A copy of the agenda may be obtained by contacting: Board of Medicine at <https://flboardofmedicine.gov/meeting-information/>.

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 10 days before the workshop/meeting by contacting: BOM Meeting Materials at BOM.MeetingMaterials@flhealth.gov or call at (850)245-4131. 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: BOM Meeting Materials at BOM.MeetingMaterials@flhealth.gov or call at (850)245-4131.

DEPARTMENT OF HEALTH

Board of Medicine

The Board of Medicine - Credentials Committee announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, October 11, 2018, 8:00 a.m.

PLACE: West Palm Beach Marriott, 1001 Okeechobee Boulevard, West Palm Beach, Florida 33401

The hotel phone number: (561)803-1914.

GENERAL SUBJECT MATTER TO BE CONSIDERED: General business of the Committee. The Board of Medicine announces that certain Committee meetings will be held on the Thursday, before each Full Board meeting. Committee meetings may be cancelled prior to the meeting date. Please check the Board Web Site at <https://flboardofmedicine.gov/meeting-information/> for cancellations or changes to meeting dates or call the Board of Medicine at (850)245-4131 for information.

A copy of the agenda may be obtained by contacting: Board of Medicine at <https://flboardofmedicine.gov/meeting-information/>.

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 10 days before the workshop/meeting by contacting: Board of Medicine (BOM) Meeting Materials at BOM.MeetingMaterials@flhealth.gov or call at (850)245-4131. 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: Board of Medicine (BOM) Meeting Materials at BOM.MeetingMaterials@flhealth.gov or call at (850)245-4131.

DEPARTMENT OF HEALTH

Board of Medicine

The Board of Medicine - Council on Physician Assistants announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, October 11, 2018, 1:00 p.m. or soon thereafter

PLACE: West Palm Beach Marriott, 1001 Okeechobee Boulevard, West Palm Beach, Florida 33401

The hotel phone number: (561)803-1914.

GENERAL SUBJECT MATTER TO BE CONSIDERED: General business of the Committee. The Board of Medicine announces that certain Committee meetings will be held on the Thursday, before each Full Board meeting. Committee meetings may be cancelled prior to the meeting date. Please check the Board Web Site at <https://flboardofmedicine.gov/meeting-information/> for cancellations or changes to meeting dates or call the Board of Medicine at (850)245-4131 for information.

A copy of the agenda may be obtained by contacting: Board of Medicine at <https://flboardofmedicine.gov/meeting-information/>.

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 10 days before the workshop/meeting by contacting: Board of Medicine (BOM) Meeting Materials at BOM.MeetingMaterials@flhealth.gov or call at (850)245-4131. 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: Board of Medicine (BOM) Meeting Materials at BOM.MeetingMaterials@flhealth.gov or call at (850)245-4131.

DEPARTMENT OF HEALTH

Board of Medicine

The Board of Medicine - Rules/Legislative Committee announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, October 11, 2018, immediately following the Surgical Care/Quality Assurance Committee meeting or soon thereafter.

PLACE: West Palm Beach Marriott, 1001 Okeechobee Boulevard, West Palm Beach, Florida 33401. The hotel phone number (561)803-1914.

GENERAL SUBJECT MATTER TO BE CONSIDERED: General business of the Committee. The Board of Medicine announces that certain Committee meetings will be held on the Thursday, before each Full Board meeting. Committee meetings may be cancelled prior to the meeting date. Please check the Board Web Site at <https://flboardofmedicine.gov/meeting-information/> for cancellations or changes to meeting dates or call the Board of Medicine at (850)245-4131 for information.

A copy of the agenda may be obtained by contacting: Board of Medicine at <https://flboardofmedicine.gov/meeting-information/>.

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 10 days before the workshop/meeting by contacting: BOM Meeting Materials at BOM.MeetingMaterials@flhealth.gov or call at (850)245-4131. 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: BOM Meeting Materials at BOM.MeetingMaterials@flhealth.gov or call at (850)245-4131.

DEPARTMENT OF HEALTH

Board of Medicine

The Board of Medicine - Surgical Care/Quality Assurance Committee announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, October 11, 2018, immediately following the Council on Physician Assistants meeting or soon thereafter.

PLACE: West Palm Beach Marriott, 1001 Okeechobee Boulevard, West Palm Beach, Florida 33401

The hotel phone number: (561)803-1914.

GENERAL SUBJECT MATTER TO BE CONSIDERED: General business of the Committee. The Board of Medicine announces that certain Committee meetings will be held on the Thursday, before each Full Board meeting. Committee meetings may be cancelled prior to the meeting date. Please check the Board Web Site at <https://flboardofmedicine.gov/meeting-information/> for cancellations or changes to meeting dates or call the Board of Medicine at (850)245-4131 for information.

A copy of the agenda may be obtained by contacting: Board of Medicine at <https://flboardofmedicine.gov/meeting-information/>.

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 10 days before the workshop/meeting by contacting: BOM Meeting Materials at BOM.MeetingMaterials@flhealth.gov or call at (850)245-4131. 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: BOM Meeting Materials at BOM.MeetingMaterials@flhealth.gov or call at (850)245-4131.

DEPARTMENT OF HEALTH

Division of Children's Medical Services

The Office of CMS Managed Care Plan announces a telephone conference call to which all persons are invited.

DATE AND TIME: October 19, 2018, 3:00 p.m., ET

PLACE: via conference call

GENERAL SUBJECT MATTER TO BE CONSIDERED: Title V Children and Youth with Special Health Care Needs (CYSHCN) Technical Advisory Panel (Panel).

The purpose of the Panel is to produce a report with recommendations on best practices and initiatives that focus on quality health care and improved health outcomes for CYSHCN.

Conference Call: The conference line will be used to discuss the report and any recommendations. Please see the conference call

information below: Telephone Conference Line: 1(888)670-3525.

A copy of the agenda may be obtained by contacting: Kelli Stannard at (850)245-4222.

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: Kelli Stannard at (850)245-4222. 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: Kelli Stannard at (850)245-4222.

DEPARTMENT OF CHILDREN AND FAMILIES

The Department of Children and Families announces a public meeting to which all persons are invited.

DATE AND TIME: September 25, 2018, 1:00 p.m.

PLACE: 400 W. Robinson St., Suite S-1006, Orlando, FL 32801-1782, Conference Line: 1(888)670-3525, Participant code: 7027-6008-29

GENERAL SUBJECT MATTER TO BE CONSIDERED: This meeting is being conducted to review the evaluator scores submitted in reference to ITN 07FS1804, as well as ranking the replies. There will be no public comment or questions taken during this meeting. ITN 07FS1804 is a competitive solicitation for the Central Region Community Based Care Lead Agency. The solicitation advertisement can be accessed on the Vendor Bid System (VBS).

A copy of the agenda may be obtained by contacting: Sumer Bray, (407)317-7957, sumer.bray@myflfamilies.com.

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: Sumer Bray, (407)317-7957, sumer.bray@myflfamilies.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).

DEPARTMENT OF CHILDREN AND FAMILIES

Mental Health Program

The Department of Children and Families announces a public meeting to which all persons are invited.

DATE AND TIME: October 16, 2018, 11:30 a.m.

PLACE: Dept. of Children & Families, 1317 Winewood Blvd., Bldg. 6, Conference Room A, Tallahassee, FL 32399

GENERAL SUBJECT MATTER TO BE CONSIDERED: ITN080918HSET1 - Peer Services - Reply Opening and Review of Mandatory Requirements.

All replies received by the deadline stated in the ITN will be opened and reviewed for mandatory requirements.

A copy of the agenda may be obtained by contacting: Michele.staffieri@myflfamilies.com.

For more information, you may contact: Michele.staffieri@myflfamilies.com.

NAVIGATION DISTRICTS

Florida Inland Navigation District

The Florida Inland Navigation District announces a public meeting to which all persons are invited.

DATES AND TIMES AND PLACES: For the FY2018-2019

Friday, October 12, 2018, 8:00 a.m. in Broward County

Saturday, November 17, 2018, 8:00 a.m. in Martin County

Friday, December 14, 2018, 8:00 a.m. in Volusia County

Friday, January 18, 2019, 8:00 a.m. in St. Johns County

Saturday, February 16, 2019, 8:00 a.m. in St. Lucie County

Friday, March 15, 2019, 8:00 a.m. in Duval County

Friday, April 19, 2019, 8:00 a.m. in Flagler County

Friday, May 17, 2019, 8:00 a.m. in Miami-Dade County

Friday, June 14, 2019, 8:00 a.m. in Brevard County

Saturday, June 15, 2019, 8:00 a.m. in Brevard County

Friday, July 19, 2019, 8:00 a.m. in Nassau County

Saturday, August 17, 2019, 8:00 a.m. in Indian River County

Friday, September 13, 2019, 8:00 a.m. in Palm Beach County.

GENERAL SUBJECT MATTER TO BE CONSIDERED: Regular business of the Board of Commissioners of the Florida Inland Navigation District.

A copy of the agenda may be obtained by contacting: the District by mail at 1314 Marcinski Rd., Jupiter, FL 33477, at www.aicw.org or by phone at (561)627-3386.

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 hours before the workshop/meeting by contacting: the District by mail: 1314 Marcinski Rd., Jupiter, FL 33477, by website at www.aicw.org or by phone at (561)627-3386. 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).

FLORIDA HOUSING FINANCE CORPORATION

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

DATE AND TIME: September 24, 2018, 2:00 p.m.

PLACE: 227 N. Bronough Street, Tallahassee, Florida

GENERAL SUBJECT MATTER TO BE CONSIDERED: The state of Florida will receive funding to support long term hurricane recovery efforts through the Florida Department of Economic Opportunity (DEO's) CDBG-DR Program. Among other aspects of the funding, DEO has chosen to fund programs for the creation of workforce affordable rental new construction housing as well as to support the acquisition of land to build workforce affordable rental housing. FHFC will be DEO's partner to administer these programs. The programs are set forth in detail in DEO's State of Florida Action Plan for Disaster Recovery (Action Plan), which can be found at: <http://www.floridajobs.org/docs/default-source/2015-community-development/community-revitalization/dr/stateofflactionplanfordr.pdf?sfvrsn=2>

The workshop is intended to provide high-level preliminary information about the programs, with the opportunity for the public to provide comments and suggestions. There will be additional future detailed workshops scheduled for each individual program.

The agenda for the workshop and call-in information will be posted to the website prior to the workshop. A Listserv will be issued when this information is available.

A copy of the agenda may be obtained by contacting: Marisa Button, (850)488-4197.

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: Jean Salmonsens, (850)488-4197. 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.

FISH AND WILDLIFE CONSERVATION COMMISSION

Freshwater Fish and Wildlife

The Fish and Wildlife Conservation Commission announces a public meeting to which all persons are invited.

DATE AND TIME: September 24, 2018, 3:30 p.m. – 7:30 p.m.

PLACE: Riverview Civic Center – 11020 Park Drive, Riverview, FL 33569

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Commission will present Draft Species Conservation Measures and Permitting Guidelines for four Dark Wading Birds (Little blue heron, Reddish egret, Roseate spoonbill, and Tricolored heron). These guidelines will outline biological background, recommended survey methodology, and recommendations for

avoidance, minimization, and mitigation for this species. The meeting will provide the public an opportunity to provide feedback and offer suggestions on the proposed guidelines. Comments can also be sent after the meeting to Imperiled@myfwc.com.

A copy of the agenda may be obtained by contacting: Claire Sunquist, Florida Fish and Wildlife Conservation Commission, 1239 SW 10th Street, Ocala, FL 34471.

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 ADA Coordinator at (850)488-6411. 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: Claire Sunquist, Species Conservation Planning, 1239 SW 10th Street, Ocala, FL 34471 or (352)299-1532.

FISH AND WILDLIFE CONSERVATION COMMISSION

Vessel Registration and Boating Safety

The Fish and Wildlife Conservation Commission (FWC), Division of Law Enforcement, Boating Advisory Council, announces a public meeting to which all persons are invited.

DATE AND TIME: September 18, 2018, 9:00 a.m.

PLACE: City of Madeira Beach, Commission Chambers, 300 Municipal Drive, Madeira Beach, FL 33708

GENERAL SUBJECT MATTER TO BE CONSIDERED: This is a cancellation of the public meeting of the Working Waterfronts Working Group previously noticed 8/28/2018 Vol. 44/168.

A copy of the agenda may be obtained by contacting: Precious Boatwright at (850)488-5600.

For more information, you may contact: Precious Boatwright at (850)488-5600.

DEPARTMENT OF FINANCIAL SERVICES

The Department of Financial Services announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, September 26, 2018, 2:00 p.m. – 4:00 p.m.

PLACE: Department of Revenue, 2450 Shumard Oak Boulevard, Building 2, Room 1250, Tallahassee, Florida 32399.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida PALM Executive Steering Committee will meet to discuss the status of the Florida PALM Project.

A copy of the agenda may be obtained by contacting: Florida PALM Project website <https://www.myfloridacfo.com/floridapalm/meetings/executive-steering-committee/>.

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: Jenifer Hartsfield at (850)410-9025 or FloridaPALM@myfloridacfo.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). 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: FloridaPALM@myfloridacfo.com. If you have any questions or would like to submit public comment regarding the Florida PALM Executive Steering Committee, please email FloridaPALM@myfloridacfo.com.

MOFFITT CANCER CENTER & RESEARCH INSTITUTE

The H. Lee Moffitt Cancer Center & Research Institute announces a public meeting to which all persons are invited.

DATE AND TIME: September 24, 2018, 1:00 p.m.

PLACE: Moffitt Cancer Center, Stabile Research Building, Trustees Board Room

GENERAL SUBJECT MATTER TO BE CONSIDERED: To conduct the general business of the Joint Finance & Planning Committee.

A copy of the agenda may be obtained by contacting: Kathy McKinley, Administration, Moffitt Cancer Center, 12902 Magnolia Drive, SRB-ADM, Tampa, FL 33612.

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 24 hours before the workshop/meeting by contacting: Kathy McKinley. 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).

FLORIDA INDEPENDENT LIVING COUNCIL

The Florida Independent Living Council, Inc. announces a telephone conference call to which all persons are invited.

DATES AND TIMES: Monday, September 17, 2018, 10:00 a.m. – 11:00 a.m., Meeting: Finance Committee; Tuesday, September 25, 2018, 1:30 p.m. – 2:30 p.m., Meeting: SPIL Committee

PLACE: Call in Number: 1(888)670-3525, Code: 5073148497, 1882 Capital Circle NE Suite 202, Tallahassee, Florida 32308

GENERAL SUBJECT MATTER TO BE CONSIDERED: Business of the Committees.

Persons who want to be notified of such meetings may request to be put on the mailing list for such notices by writing to Jenny Bopp at jenny@floridasilc.org.

A copy of the agenda may be obtained by contacting: Florida Independent Living Council, 1882 Capital Circle NE, Suite 202, Tallahassee, Florida 32308, (850)488-5624 or Toll Free: 1(877)822-1993.

Pursuant to the Americans with Disabilities Act, accommodations for persons with disabilities are available upon request. If you have a disability and require a reasonable accommodation to fully participate in this event, please contact: Beth Meyer, PA, ADA at beth@floridasilc.org or (850)488-5624 to discuss your accessibility needs. Please allow 5 business days' notification to process: last minute requests will be accepted, but may not be possible to fulfill.

Section VII
Notice of Petitions and Dispositions
Regarding Declaratory Statements

DEPARTMENT OF HEALTH

Board of Pharmacy

NOTICE IS HEREBY GIVEN that the Board of Pharmacy has received the petition for declaratory statement from Health First Holmes Regional Medical Center. The petition seeks the agency's opinion as to the applicability of Sections 465.003 and 465.189, F.S., as it applies to the petitioner.

Petitioner seeks a Declaratory Statement from the Board and asks the question, "Does intradermal injection (or skin scratch testing) with FDA-approved medication for the purposed of assessing immune status response to penicillin, constitute medication administration and, if so, is this within the scope of the practice of the profession of pharmacy?" Except for good cause shown, motions for leave to intervene must be filed within 21 days after the publication of this notice.

A copy of the Petition for Declaratory Statement may be obtained by contacting: C. Erica White, Executive Director, Board of Pharmacy, 4052 Bald Cypress Way, Bin C04, Tallahassee, Florida 32399-3254 or by email at info@floridaspharmacy.gov within 14 days of publication of this notice.

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

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

NONE

Notice of Disposition of Petition for Administrative Determination has been filed 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

DEPARTMENT OF EDUCATION

University of South Florida

USF 558 - USF Wellness Center Complex Phase 1

NOTICE TO DESIGN/BUILD TEAMS REQUEST FOR QUALIFICATIONS

The University of South Florida (USF), announces that Qualifications Based Design/Build Services, for design and construction services will be required for the project listed below.

PROJECT NUMBER: USF 558

PROJECT AND LOCATION: USF Wellness Center Complex Phase 1, University of South Florida, Tampa Campus, Tampa, Florida.

PROJECT DESCRIPTION: The project consists of the construction of a new USF Student Health building including clinical and administrative spaces as well as a covered ambulance bay on the USF campus. The primary goal and overarching purpose for this project is to empower and support student success through high quality medical care and innovative health education focusing on personal health and literacy of the health care system. USF is committed to providing comprehensive healthcare and wellness services for students to support student success. The limitations of existing space inhibits the broad goal of providing collaborative,

comprehensive services which support developing healthy, capable students.

The current Student Health Services facility is inadequate and cannot accommodate necessary growth, development or further enhancement. Occupied since 1980, the current building is 12,500 square feet. Institutional standards for Student Health Services recommend an average of one square foot per student. Consequently, an adequate facility would be at least 41,000 square feet. To provide as much capacity as possible for increased enrollment and services, the Student Health building has been renovated several times in recent years. No options remain for increasing patient services space within the existing building. In 2015/16, the construction of a standalone Student Health Services building near the Campus Recreation Center emerged as Phase I of a larger multi-phased Wellness Center Project and USF began accumulating Capital Improvement Trust Fund distributions to finance construction. Current rounded projected total building scope is 47,000 GSF. The rounded projected construction budget is approximately \$20,000,000.00.

The Design/Build Team, also known as the Design and Construction Services Team (DCST) shall be responsible for the management of the process and project to meet project scope, budget and schedule requirements. The DCST services contract shall be in compliance with the Qualifications Based Design/Build selection provisions in Section 287.055, Florida Statutes, and Board of Governors Regulation 14.0055, including pre-construction fees, construction related service costs and a Guaranteed Maximum Price (GMP).

It is the University's responsibility to negotiate a fair, competitive and reasonable compensation per Section 287.055, Florida Statutes. A fair, competitive and reasonable compensation shall be evaluated based upon the following information: (1) Compensation on similar projects; (2) other compensation reference data; and (3) after approval of the ranking, proposals requested from the shortlisted firms based upon a scope of services document to be provided at the time of negotiations.

USF will contract with a single contract entity DCST who shall provide all services including, but not limited to verification of the Facilities Program, site analysis, professional services, budgeting, cost estimating, construction services, labor, materials, and equipment required to design, construct, and furnish the project. The selected team will be required to provide computer drawings according to the standards of USF, including computer record drawings reflecting as-built conditions. Blanket professional design liability insurance will be required for this project in the amount of \$2,000,000.00 and will be provided as a part of Basic Services. The respondent must be capable of bonding at 100% of the value of the contract with a surety licensed to do business in the State of Florida with

a Best Rating A, Class IX. Project development including professional services is contingent upon availability of funds. If additional funding is realized, USF has the option to incorporate additional scope/funding under this contract. Any new construction projects shall be USGBC LEED certified, to a minimum certification level of Silver, as required by the Owner, and shall be included as part of Basic Services and will not be considered as an additional service.

INSTRUCTIONS:

Teams desiring to apply for consideration shall submit a Request for Qualification submittal consisting of the information as required in the Submittal Requirements of the Request for Qualifications (RFQ), including a letter of interest, a completed USF Design and Construction Services Qualification Supplement (DCSQS) with attachments, and any required or additional information within the proposal limits as described in the RFQ. Applications on any other form may not be considered. The RFQ and the DCSQS which includes project information and selection criteria, may be obtained by contacting Terry Mead, Facilities Management - Design and Construction, University of South Florida, 4202 East Fowler Avenue / OPM 100, Tampa, FL 33620-7550, tmead@usf.edu, 1(813)974-0843, Fax: 1(813)974-3542. Applications which do not comply with the above instructions may be disqualified. Submittals are part of the public record. Application materials will not be returned. Teams must be properly registered to practice its profession(s) and licensed as General Contractor in the State of Florida at the time of application. If the applicant is a corporation, or a joint venture, it must be chartered by the Florida Department of State to operate in Florida at the time of application. If the applicant is the contract entity and has a consultant to perform the design or construction services, the contract entity and consultant must have an agreement at the time of application to formally contract for consulting services. Firms applying as "Associations" without a registered joint venture agreement or a contract entity and consultant without an agreement will not be considered.

Pre-Submittal Meeting: All interested firms are invited and encouraged to attend a Pre-Submittal Meeting to be held at 4:00 PM EST, September 26, 2018, at the: University of South Florida, Tampa Campus, Patel Center for Global Solutions, Auditorium, 11710 Maple Drive, Tampa, FL 33620, to review the scope and requirements of this project. (Directions and parking information can be obtained at the Campus Information Center at the Fowler entrance, or view map at website: www.usf.edu/administrative-services/parking/maps/index.aspx).

Request for Meetings: Requests for meetings by individual firms will not be granted. No communication shall take place between the applicants and the Selection Committee members, employees of USF, except as provided at the Pre-Submittal

Meeting, the Pre-Interview Meeting and in the USF Design and Construction Services Qualification Supplement (DCSQS) and Request for Qualifications (RFQ) (which includes project information and selection criteria).

Request for Information: Requests for any project information, including the DCSQS and RFQ must be submitted in writing or email to: Terry Mead, Administrative Specialist, University of South FL, Facilities Management - Design and Construction, 4202 East Fowler Avenue / OPM 100, Tampa, FL 33620-7550, email: tmead@usf.edu, 1(813)974-0843, or Fax: 1(813)974-3542.

Submission: One (1) original and six (6) spiral-bound copies of the submittals are to be submitted to the attention of Terry Mead, Administrative Specialist, University of South Florida, Facilities Management - Design and Construction Office, 4202 East Fowler Avenue / OPM 100, Tampa, FL 33620-7550 by 2:00 p.m., October 11, 2018. Facsimile (FAX) or electronic submittals are not acceptable and will not be considered. Submittals that do not comply with the above instructions may be disqualified. The award of this contract is subject to availability of funds. The University reserves the right to suspend, discontinue or cancel the selection process at any time and reject any or all submissions without obligation to the respondent.

PROJECT SELECTION CRITERIA:

Selection of finalists for interview will be made on the basis of professional qualifications of the proposed DCST, including team qualifications, team experience, and ability to provide services in meeting the project requirements and the goals and objectives of the of the project and USF Strategic Plan.

As part of the USF Strategic Plan, USF made a commitment to foster a diverse community distinguished by a shared purpose, collaboration, open and timely communication, mutual respect, trust, and inclusiveness. USF is an equal opportunity institution, and, as such, strongly encourages the lawful use of Certified Business Enterprise (CBE) including certified Minority (MBE), Women (WBE), and Veteran (VBE) Business Enterprises in the provision of design and construction-related services by providing a fair and equal opportunity to compete for, or to participate in design and/or construction-related services.

The plans and specifications for the USF projects are subject to reuse in accordance with the provisions of Section 287.055, Florida Statutes.

As required by Section 287.133, Florida Statutes, a consultant may not submit a proposal for this project if it is on the convicted vendor list for a public entity crime committed within the past 36 months. The selected consultant must warrant that it will neither utilize the services of, nor contract with, any supplier, subcontractor, or consultant in excess of \$25,000.00

in connection with this project for a period of 36 months from the date of their being placed on the convicted vendor list.

DEPARTMENT OF EDUCATION

University of North Florida

ITB 19-01 Osprey Ridge & Eco Road Extension Project

NOTICE TO CONTRACTORS

ITB 19-01 Osprey Ridge Road, Eco Road Extension & Central Parkway Multi-Use Path

The University of North Florida Board of Trustees, a public body corporate, is soliciting bids to civil construction contractors for the construction of Osprey Ridge Road, Eco Road extension and Multi-Use paths along Central Parkway located on and adjacent to the campus of the University of North Florida, 1 UNF Drive, Jacksonville, FL 32224.

Project information

The scope of work for this solicitation consists of three individual projects components. The Base Bid is for the extension of Osprey Ridge Road starting at UNF Parking Lot 55 adjacent to the Osprey Fountains (Building 55) and extending to the existing Varsity Lane, near UNF Parking Lot 18. This two-way, two lane road includes an 8-ft sidewalk along the corridor, the associated new stormwater pond, collection system, intersection improvements at Varsity Lane, signage, pavement markings and lighting. Additive Alternate 1 is the extension of Eco Road starting at the west portion of the round-about and ending with the new connection to Central Parkway. This two-way, two lane road includes a 10-ft multi-use path along the corridor, the associated stormwater pond, collection system, signage, pavement markings and lighting. Additive Alternate 2 extends a new 8-ft sidewalk along Central Parkway from the Eco Road intersection to St. Johns Bluff Road. Both of these alternates will include sub-alternates to price substituting Asphalt for Concrete. The overall project would provide much needed access for planned growth as shown on the UNF Master Plan. See the construction drawings and specifications manual for the full scope of work.

The preliminary schedule for this ITB:

Advertisement: September 14, 2018

Mandatory Pre-bid Meeting: September 25, 2018

Deadline for questions: October 4, 2018

Response to questions: October 9, 2018

Bids due: October 16, 2018

Minority business participation is strongly recommended and supported by the University of North Florida.

A performance and payment bond for 100 percent of the amount of the bid will be required of the successful contractor for any project with a cost that exceeds \$100,000.

As required by §287.133, Fla. Stat., a contractor may not submit a proposal for this project if it is on the convicted vendor list for a public entity crime committed within the past 36 months. The

selected contractor must warrant that it will neither utilize the services of, nor contract with, any supplier, subcontractor or consultant in excess of \$15,000 in connection with this project for a period of 36 months from the date of their being placed on the convicted vendor list.

Contractor shall have established equal opportunity practices which conform to all laws against discrimination and prohibits discrimination based on race, creed, color, sex, age, national origin, marital status or religion; neither contractor nor any subcontractor or other person, firm or business entity with whom it would be engaged in a combined effort to perform the services has hired any person who is an officer or employee of UNF.

Full sets of bidding documents and descriptive project information may be obtained online at the UNF Procurement Services website:

http://www.unf.edu/procurement/Bids_and_Notices.aspx.

Submit one complete copy of your bid response in full accordance with the requirements of the bid documents to:

University of North Florida Procurement Services, 4892 First Coast Technology Parkway, Hicks Hall, Suite 2950, Jacksonville, Florida 32224

Sealed bids must be received no later than 2:00 p.m. Eastern Standard Time on October 16, 2018. Facsimile (fax) or email submittals are not acceptable and will not be considered

DEPARTMENT OF MANAGEMENT SERVICES

Division of Purchasing

RFP DMS-17/18-023 Operation and Management of Gadsden Correctional Facility

REQUEST FOR PROPOSALS

DMS-17/18-023, Operation and Management of Gadsden Correctional Facility

The State of Florida, Department of Management Services ("Department" or "DMS"), Division of Specialized Services, Bureau of Private Prison Monitoring is issuing this solicitation to establish a contract for operations and management of the Gadsden Correctional Facility. This solicitation will be administered through the Vendor Bid System (VBS) and all further notices will be issued on VBS.

NOTICE PURSUANT TO SUBSECTION 287.057(23), FLORIDA STATUTES

Respondents to this solicitation or persons acting on their behalf may not contact, between the release of the solicitation and the end of the 72-hour period following the agency posting the notice of intended award, excluding Saturdays, Sundays, and state holidays, any employee or officer of the executive or legislative branch concerning any aspect of this solicitation, except in writing to the procurement officer or as provided in the solicitation documents. Violation of this provision may be grounds for rejecting a response.

**Section XII
Miscellaneous**

DEPARTMENT OF STATE

Index of Administrative Rules Filed with the Secretary of State

Pursuant to Section 120.55(1)(b)6. – 7., F.S., the below list of rules were filed in the Office of the Secretary of State between 3:00 p.m., Friday, September 7, 2018 and 3:00 p.m., Thursday, September 13, 2018.

Rule No.	File Date	Effective Date
53ER18-46	9/13/2018	9/13/2018
53ER18-47	9/13/2018	9/13/2018
53ER18-48	9/13/2018	9/13/2018
53ER18-49	9/13/2018	9/13/2018
53ER18-50	9/13/2018	9/13/2018
53ER18-51	9/13/2018	9/13/2018
53ER18-52	9/13/2018	9/13/2018
60S-4.012	9/10/2018	9/30/2018
60S-4.020	9/10/2018	9/30/2018
60S-11.001	9/10/2018	9/30/2018
60S-11.002	9/10/2018	9/30/2018
60S-11.004	9/10/2018	9/30/2018
61-35.013	9/12/2018	10/2/2018
63G-2.023	9/12/2018	10/2/2018
64B13-4.001	9/12/2018	10/2/2018
64B13-4.002	9/12/2018	10/2/2018
64B13-4.004	9/12/2018	10/2/2018
64B13-5.001	9/12/2018	10/2/2018
64B13-5.002	9/12/2018	10/2/2018
64B13-15.005	9/12/2018	10/2/2018
64B13-15.006	9/12/2018	10/2/2018
64B13-15.008	9/12/2018	10/2/2018
64B16-28.501	9/7/2018	9/27/2018
64B16-28.502	9/7/2018	9/27/2018
64B16-28.602	9/7/2018	9/27/2018
64B16-28.6021	9/7/2018	9/27/2018
64B16-28.603	9/7/2018	9/27/2018
64B16-28.606	9/7/2018	9/27/2018
64B16-28.810	9/7/2018	9/27/2018
64B16-30.003	9/7/2018	9/27/2018
65-6.011	9/10/2018	9/30/2018

65-6.014	9/10/2018	9/30/2018
65-6.025	9/10/2018	9/30/2018
65-6.026	9/10/2018	9/30/2018
65A-1.7141	9/10/2018	9/30/2018
69K-30.001	9/11/2018	1/1/2019
LIST OF RULES AWAITING LEGISLATIVE APPROVAL SECTIONS 120.541(3), 373.139(7) AND/OR 373.1391(6), FLORIDA STATUTES		
Rule No.	File Date	Effective Date
60FF1-5.009	7/21/2016	**/**/****
64B8-10.003	12/9/2015	**/**/****

WATER MANAGEMENT DISTRICTS

Northwest Florida Water Management District
 Notice of Publication of Annual Regulatory Plan
 As required by Section 120.74, Florida Statutes, the Northwest Florida Water Management District (District) is providing notice that the District’s Annual Regulatory Plan (ARP) was published on September 13, 2018. Interested parties may access the ARP on our website <http://www.nfwwater.com/Data-Publications/Reports-Plans/Annual-Regulatory-Plans>, or contact the following staff for further information: Caitlin Brongel, Director of External Affairs, located at 81 Water Management Drive, Havana, Florida 32333-4712, by telephone: (850)539-5999 or by e-mail: Caitlin.Brongel@nfwwater.com.

**COMMISSION FOR THE TRANSPORTATION DISADVANTAGED
 NOTICE OF PUBLICATION OF AGENCY REGULATORY PLAN**

Pursuant to subparagraph 120.74(2)(a)3., Florida Statutes, notice is hereby given that the Commission for the Transportation Disadvantaged’s 2018-2019 Annual Regulatory Plan is available, effective October 1, 2018, at the following web address: www.fdot.gov/ctd.

DEPARTMENT OF MANAGEMENT SERVICES

State Retirement Commission
NOTICE OF PUBLICATION OF AGENCY REGULATORY PLAN

Pursuant to subparagraph 120.74(2)(a)3., Florida Statutes, notice is hereby given that the State Retirement Commission’s 2018-2019 Annual Regulatory Plan is available, effective October 1, 2018, at the following web address: http://www.dms.myflorida.com/agency_administration/general_counsel/annual_regulatory_plans.

**DEPARTMENT OF ENVIRONMENTAL PROTECTION
 Office of the Secretary
 Florida State Clearinghouse**

The state is coordinating reviews of federal activities and federally funded projects as required by subsection 403.061(42), F.S. This includes Outer Continental Shelf activities and other actions subject to federal consistency review under the Florida Coastal Management Program. A list of projects, comments and deadlines, and the address for providing comments, are available at: <https://fldep.dep.state.fl.us/clearinghouse/>. For information, call (850)717-9076. This public notice fulfills the requirements of 15 CFR 930.

DEPARTMENT OF HEALTH

Board of Nursing
 Notice of Emergency Action
 On September 13, 2018, the State Surgeon General issued an Order of Emergency Suspension with regard to the certificate of Denise L. Bivens, C.N.A., Certificate # CNA 177361. This Emergency Suspension 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 subsections 456.073(8) and 120.60(6) Florida Statutes (2018). 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
 Division of Funeral, Cemetery, and Consumer Services
 NOTICE OF PUBLICATION OF AGENCY REGULATORY PLAN**

Pursuant to subparagraph 120.74(2)(a)3., Florida Statutes, notice is hereby given that the Division of Funeral, Cemetery, and Consumer Services’ 2018-2019 Annual Regulatory Plan is available, effective October 1, 2018, at the following web address: <https://www.myfloridacfo.com/Division/FuneralCemetery/Board/default.htm>.

DEPARTMENT OF ECONOMIC OPPORTUNITY

Division of Community Development
 Final Order No. DEO-18-047
 In re: A LAND DEVELOPMENT REGULATION ADOPTED BY MONROE COUNTY, FLORIDA, ORDINANCE NO. 011-2018
FINAL ORDER
 APPROVING MONROE COUNTY ORDINANCE NO. 011-2018

The Department of Economic Opportunity (“Department”) hereby issues its Final Order, pursuant to subsections 380.05(6) and 380.0552(9), Florida Statutes, approving land development regulations adopted by Monroe County, Florida, Ordinance No. 011-2018 (the “Ordinance”).

FINDINGS OF FACT

1. The Florida Keys Area is designated by Section 380.0552, Florida Statutes, as an area of critical state concern. Monroe County is a local government within the Florida Keys Area.
2. The Ordinance was adopted by Monroe County on May 16, 2018, and rendered to the Department on July 20, 2018.
3. The Ordinance amends the Monroe County Land Development Code (“Code”) to allow maintenance dredging in areas vegetated with seagrass beds or characterized by hardbottom communities within canal restoration projects pursuant to the Monroe County Comprehensive Plan, and within the artificial canals of Duck Key to restore navigational access.

CONCLUSIONS OF LAW

4. The Department is required to approve or reject land development regulations that are adopted by any local government in an area of critical state concern. See §§ 380.05(6), .0552(9), Fla Stat.
5. “Land development regulations” include local zoning, subdivision, building, and other regulations controlling the development of land. § 380.031(8), Fla. Stat. The regulations adopted by the Ordinance are land development regulations.
6. The Ordinance is consistent with the Monroe County Comprehensive Plan generally, as required by subsection 163.3177(1), Florida Statutes, and specifically, with Policies 202.4.3 and 202.4.4.
7. All land development regulations enacted, amended, or rescinded within an area of critical state concern must be consistent with the principles for guiding development for that area. §§ 380.05(6), .0552(9), Fla Stat. The Principles for Guiding Development for the Florida Keys Area of Critical State Concern are set forth in subsection 380.0552(7), Florida Statutes.
8. The Ordinance is consistent with the Principles for Guiding Development as a whole, and specifically complies with the following:
 - (a) Strengthening local government capabilities for managing land use and development so that local government is able to achieve these objectives without continuing the area of critical state concern designation.
 - (b) Protecting shoreline and marine resources, including mangroves, coral reef formations, seagrass beds, wetlands, fish and wildlife, and their habitat.
 - (c) Limiting the adverse impacts of development on the quality of water throughout the Florida Keys.

(f) Enhancing natural scenic resources, promoting the aesthetic benefits of the natural environment, and ensuring that development is compatible with the unique historic character of the Florida Keys.

WHEREFORE, IT IS ORDERED that the Department finds that Monroe County Ordinance No. 011-2018 is consistent with the Monroe County Comprehensive Plan and Principles for Guiding Development for the Florida Keys Area of Critical State Concern and is hereby APPROVED.

This Order becomes effective 21 days after publication in the Florida Administrative Register, unless a petition is timely filed as described in the Notice of Administrative Rights below.

DONE AND ORDERED in Tallahassee, Florida.

/s/ _____

James D. Stansbury, Chief
 Bureau of Community Planning and Growth
 Department of Economic Opportunity

Notice of administrative rights

Any person whose substantial interests are affected by this order has the opportunity for an administrative proceeding pursuant to Section 120.569, Florida statutes.

For the required contents of a petition challenging agency action, refer to subsections 28-106.104(2), 28-106.201(2), and Section 28-106.301, Florida administrative code.

Depending on whether or not material facts are disputed in the petition, a hearing will be conducted pursuant to either Section 120.569 and subsection 120.57(1), Florida statutes, or Section 120.569 and subsection 120.57(2), Florida statutes.

Any petition must be filed with the agency clerk of the department of economic opportunity within 21 calendar days of the final order being published in the Florida administrative register. A petition is filed when it is received by:

Agency clerk
 Department of economic opportunity, Office of the general counsel, 107 east Madison St., Msc 110, Tallahassee, Florida 32399-4128, Fax (850)921-3230

You waive the right to any administrative proceeding if you do not file a petition with the agency clerk within 21 calendar days of the final order being published in the Florida administrative register.

Certificate of filing and service

I HEREBY CERTIFY that the original of the foregoing Final Order has been filed with the undersigned designated Agency Clerk, and that true and correct copies have been furnished to the following persons by the methods indicated this 13th day of September, 2018.

/s/ _____

Stephanie Webster
 Agency Clerk
 Department of Economic Opportunity

107 East Madison Street, MSC 110
Tallahassee, FL 32399-4128

By U.S. Mail:
The Honorable David Rice
Mayor, Monroe County
PO Box 1980
Key West, Florida 33041

Kevin Madok, Clerk
Monroe County Board of County Commissioners
PO Box 1980
Key West, Florida 33041

DEPARTMENT OF ECONOMIC OPPORTUNITY
Division of Community Development
Final Order No. DEO-18-050
In re: AMENDMENT TO THE CITY OF KEY WEST,
FLORIDA,
LAND DEVELOPMENT REGULATIONS
ADOPTED BY CITY OF KEY WEST, FLORIDA,
ORDINANCE NO. 18-13
FINAL ORDER
APPROVING CITY OF KEY WEST ORDINANCE NO. 18-13

The Department of Economic Opportunity (“Department”) hereby issues its Final Order, pursuant to subsections 380.05(6) and 380.0552(9)(a), Florida Statutes, approving the requested changes to land development regulations (“LDRs”) adopted by the City of Key West, Florida (“City”) by Ordinance No. 18-13 (“Ordinance”).

FINDINGS OF FACT

1. The City is designated within an area of critical state concern. See § 380.0552, Fla. Stat., and r. 28-36.002, Fla. Admin. Code.
2. The Ordinance was adopted by the City on July 3, 2018, and rendered to the Department on August 7, 2018.
3. The Ordinance amends sections 86-9 and 122-1466 of the City of Key West Code of Ordinances to reduce the percentage of the amount of rent which represents a percentage of monthly income for Monroe County for low, median, middle, and moderate incomes for affordable housing from not to exceed 30 percent to not to exceed 25 percent.
4. Policy 3-1.1.7 of the City’s Comprehensive Plan sets forth the criteria required for dwelling units to qualify as affordable housing in the City. To qualify as affordable housing under Policy 3-1.1.7 dwelling units must have rental rates, including sewer and solid waste charges, which are less than or equal to 30 percent of median household income in Key West.

CONCLUSIONS OF LAW

5. Any LDR for the City may be amended by the City, but the amendment becomes effective only upon approval by the

Department within 60 days after receipt. § 380.0552(9), Fla. Stat.

6. “Land development regulations” include local zoning, subdivision, building, and other regulations controlling the development of land. § 380.031(8), Fla. Stat. The regulations amended by the Ordinance are land development regulations.
7. The Ordinance is consistent with the City’s Comprehensive Plan generally, as required by subsection 163.3177(1), Florida Statutes, and specifically, Policy 3-1.1.7, Affordable Housing Dwelling Unit Eligibility Requirements.

8. LDRs enacted, amended, or rescinded within an area of critical state concern must be consistent and in compliance with the principles for guiding development for that area. See §§ 380.05(6) and 380.0552(9)(a), Fla. Stat. The Principles for Guiding Development for the City are set forth in rule 28-36.003, Florida Administrative Code.

9. The Ordinance is consistent and in compliance with the Principles for Guiding Development for the City as a whole, and specifically furthers the following principles:

- (a) Strengthen local government capabilities for managing land use and development; and
- (h) protection of the public health, safety, welfare and economy of the City of Key West, and the maintenance of Key West as a unique Florida resource.

WHEREFORE, IT IS ORDERED that the Department finds that Ordinance No. 18-13 is consistent and in compliance with the City’s Comprehensive Plan and Principles for Guiding Development for the City and is hereby APPROVED.

This Final Order becomes effective 21 days after publication in the Florida Administrative Register unless a petition is timely filed as described in the Notice of Administrative Rights below. DONE AND ORDERED in Tallahassee, Florida.

/s/

James D. Stansbury, Bureau Chief
Bureau of Community Planning and Growth
Department of Economic Opportunity

Notice of administrative rights

Any person whose substantial interests are affected by this order has the opportunity for an administrative proceeding pursuant to Section 120.569, Florida statutes.

For the required contents of a petition challenging agency action, refer to subsections 28-106.104(2), 28-106.201(2), and 28-106.301, Florida administrative code.

Depending on whether or not material facts are disputed in the petition, a hearing will be conducted pursuant to either Section 120.569 and subsection 120.57(1), Florida statutes, or Section 120.569 and subsection 120.57(2), Florida statutes.

Any petition must be filed with the agency clerk of the department of economic opportunity within 21 calendar days of

the final order being published in the Florida administrative register. A petition is filed when it is received by:

Agency clerk, Department of economic opportunity, Office of the general counsel, 107 east madison st., msc 110, Tallahassee, Florida 32399-4128, Fax (850)921-3230

You waive the right to any administrative proceeding if you do not file a petition with the agency clerk within 21 calendar days of the final order being published in the florida administrative register.

Certificate of filing and service

I HEREBY CERTIFY that the original of the foregoing Final Order has been filed with the undersigned designated Agency Clerk, and that true and correct copies have been furnished to the following persons by the methods indicated this 13th day of September, 2018.

/s/

Stephanie Webster, Agency Clerk,
Department of Economic Opportunity
107 East Madison Street, MSC 110
Tallahassee, FL 32399-412

By U.S. Mail:

The Honorable Craig Cates
Mayor, City of Key West
P.O. Box 1409
Key West, Florida 33041-1409

Cheri Smith, City Clerk
City of Key West
P.O. Box 1409
Key West, Florida 33041-1409

Patrick Wright, Director
Planning Department
City of Key West
P.O. Box 1409
Key West, Florida 33041-1409

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.
