

Section I
Notice of Development of Proposed Rules
and Negotiated Rulemaking

DEPARTMENT OF EDUCATION

State Board of Education

RULE NO.: RULE TITLE:
6A-10.0451 Tuition and Fee Waivers for Disabled Veterans

PURPOSE AND EFFECT: In 2022, House Bill (HB) 45 created section 295.011, Florida Statutes, to establish a fee waiver for disabled veterans who are enrolled in a postsecondary program and receive educational assistance under the GI Bill, but who do not qualify for the 100 percent eligibility tier federally. Beginning in 2022-23, these students are eligible to receive a waiver in the amount that is the difference between the portion of tuition and fees authorized under federal law and the full amount of tuition and fees charged by the institution attended. The bill established a requirement that institutions report the number and value of all fee waivers granted under the program. HB 45 required the State Board of Education to adopt rules to implement the new waiver.

SUBJECT AREA TO BE ADDRESSED: Tuition and fee waivers for disabled veterans at school district career centers, charter technical career centers, and Florida College System institutions.

RULEMAKING AUTHORITY: 295.011(2)(b), 1001.02(1), (2)(n), F.S.

LAW IMPLEMENTED: 295.011(2)(b), F.S.

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

DATE AND TIME: September 7, 2022, 11:00 a.m.

PLACE:

https://us06web.zoom.us/webinar/register/WN_JKj6cgEMSLqd6PYagY3DUA

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Shanna Autry, Director of Student Affairs, (850)245-9488, shanna.autry@fldoe.org. To comment on this rule development workshop, please go to <https://web02.fldoe.org/rules> or contact: Chris Emerson, Director, Office of Executive Management, (850)245-9601 or email Christian.Emerson@fldoe.org.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Available at <https://web02.fldoe.org/rules>.

Section II
Proposed Rules

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:
12-6.001 Application of Rules

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-6.001(2)(b), F.A.C., is to clarify that a notice is issued when it is created and dated, and to clarify the Department's current practice of sending notices to taxpayers or authorized representatives via regular mail.

SUMMARY: The amendments to Rule 12B-6.001(2)(b), F.A.C., update current rule language regarding the method by which the Department sends notices to taxpayers and their representatives. The amendments also update the rule to specify that certain notices will be sent by email or fax to the last known email or fax number of the taxpayer or authorized representative when affirmative consent is provided by the taxpayer or authorized representative.

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.

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: 72.011(2), 213.06(1), 213.21(1) FS.

LAW IMPLEMENTED: 72.011, 213.0537, 213.21(1) 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: September 21, 2022, at 10:00 a.m.
 PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-6.001 Application of Rules.

- (1) No change.
- (2)(a) No change.

(b) Notices issued by the Department pursuant to this rule chapter will be sent issued to the taxpayer, unless the taxpayer submits a completed Power of Attorney and Declaration of Representative (Form DR-835, incorporated by reference in Rule rule 12-6.0015, F.A.C.) which instructs the Department as to whom how the taxpayer wants these notices to be sent issued (see paragraph 12-6.005(1)(d), F.A.C.). A notice is issued when the notice is created and dated. Notices will be sent to the taxpayer or authorized representative by United States Postal Service to the last known mailing address of the taxpayer or authorized representative. Notices of Proposed Assessment and Notices of Proposed Refund Denial may also be sent by email or fax to the last known email address or fax number with the affirmative consent of the taxpayer or authorized representative.

- (c) through (d) No change.
- (3) No change.

Rulemaking Authority 72.011(2), 213.06(1), 213.21(1) FS. Law Implemented 72.011, 213.0537, 213.21(1) FS. History–New 10-8-81, Formerly 12-6.01, Amended 3-6-03, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Jennifer Ensley

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-24.002	Definitions
12-24.003	Requirements to File or to Pay Taxes by Electronic Means

PURPOSE AND EFFECT: : Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to incorporate the reduced electronic filing threshold and to provide the taxes for which a taxpayer meeting the electronic filing threshold beginning January 1, 2023, will be required to either pay taxes by electronic means or to file tax returns and pay taxes by electronic means.

SUMMARY: Beginning January 1, 2023, the proposed amendments to Rule 12-24.002, F.A.C. (Definitions), and to Rule 12-24.003, F.A.C. (Requirements to File or to Pay Taxes by Electronic Means), incorporate the reduced electronic filing threshold of \$5,000 for those taxes for which a taxpayer is currently required to remit payments by electronic means or to file returns and remit payments by electronic means. The proposed amendments also require taxpayers who meet the electronic filing threshold of \$5,000 beginning January 1, 2023, for documentary stamp tax, insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges, and pollutant taxes to file tax returns and pay taxes by electronic means. In addition, the proposed amendments remove reference to the emergency excise tax and the water treatment upgrade fees that are no longer imposed.

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: 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS.

LAW IMPLEMENTED: 202.30, 206.485, 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS., section 2, Ch. 2022-151 LOF F.

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: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-24.002 Definitions.

For the purposes of Part I of this rule chapter, the terms and phrases used in these rules shall have the meanings prescribed in this section.

(1) through (19) No change

(20) "Tax type" means a tax, surtax, surcharge, or fee that is subject to remittance of payments, and the submission of tax returns, information reports, or data, by electronic means to the Department. The tax types for which taxpayers will be required to pay amounts due and/or submit tax returns, information reports, or data by electronic means are as follows:

(a) No change

(b) Corporate income/franchise tax ~~and emergency excise tax;~~

(c) through (g) No change

(h) Miami-Dade Lake Belt mitigation fee ~~and water treatment upgrade fees;~~

(i) through (p) No change

(21) through (22) No change

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 10-24-96, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20, ~~XX-XX-XX~~.

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

(1) Any taxpayer subject to the following taxes, surtaxes, surcharges, and fees who has paid that tax, surtax, surcharge, or fee in the prior state fiscal year in an amount of \$5,000 ~~\$20,000~~ or more must pay the taxes, surtaxes, surcharges, or fees due during the succeeding calendar year by electronic means:

~~(a) Documentary stamp tax (other than remittances subject to Section 213.13, F.S.);~~

~~(a)(b) Fuel taxes reported on Form DR-182 (Florida Air Carrier Fuel Tax Return);~~

~~(e) Insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges required to be remitted to the Department;~~

~~(b)(d) Miami-Dade Lake Belt mitigation fee and water treatment upgrade fees;~~

~~(e) Pollutant taxes imposed under Section 376.75, F.S., and under Chapter 206, Part IV, F.S.;~~

~~(c)(f) Severance taxes and surcharges on gas and sulfur production, oil production, and solid mineral severance.~~

(2) The following taxpayers must pay taxes, surtaxes, surcharges, and fees and file tax returns by electronic means during the succeeding calendar year when the taxpayer:

(a) Has paid any one of the following taxes, surtaxes, surcharges, or fees in the prior state fiscal year in an amount of \$5,000 ~~\$20,000~~ or more:

1. No change
2. Corporate income/franchise tax ~~and emergency excise tax~~;
3. Documentary stamp tax (other than remittances subject to Section 213.13, F.S.);
4. ~~3.~~ Gross receipts tax on natural gas, manufactured gas, or electricity; or
5. Insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges required to be remitted to the Department.
6. Pollutant taxes imposed under Section 376.75, F.S., and under Chapter 206, Part IV, F.S.;
7. ~~4.~~ Sales and use tax, discretionary sales surtaxes, any tourist development tax, tourist impact tax, or convention development tax administered by the Department, rental car surcharge, and solid waste fees in the aggregate amount of \$5,000 ~~\$20,000~~ or more for all business locations.
8. ~~5.~~ Prepaid wireless E911 fees in the aggregate amount of \$5,000 ~~\$20,000~~ or more for all business locations.
 - (b) through (e) No change
 - (3) No change
 - (4) The following taxpayers must file tax returns by electronic means:
 - (a) No change
 - (b) Any corporation with assets of \$10 million or more and that files at least 250 federal tax returns annually with the Internal Revenue Service is required to file its federal income tax returns and its Florida corporate income tax returns using the Internal Revenue Service e-File program. Any corporation that paid \$5,000 ~~\$20,000~~ or more in corporate income/~~franchise emergency excise~~ tax in the prior fiscal year must file its Florida corporate income/franchise tax return using the Internal Revenue Service e-File program.
 - (5) Any tax collector, as defined in Rule 12-24.002, F.A.C., who has paid the following taxes, surtaxes, fees, and interest earned in an aggregate amount of \$5,000 ~~\$20,000~~ during the prior state fiscal year, must pay the taxes, surtaxes, fees, and interest earned, and file tax returns for those revenues, due during the succeeding calendar year by electronic means:
 - (a) through (c) No change
 - (6) No change

PROPOSED EFFECTIVE DATE: January 1, 2023
 Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 212.11(4)(f), 213.755, 220.21(2), (3), 443.163 FS., Ch. 2022-151 LOF, History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 6-28-10, 2-17-15, 11-12-20, 5-23-22, ~~XX-XX-XX~~.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Jennifer Ensley

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.:	RULE TITLES:
12A-1.005	Admissions
12A-1.059	Fuels
12A-1.087	Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes
12A-1.097	Public Use Forms

PURPOSE AND EFFECT: The purpose of this rulemaking is to implement the following law changes:

Section 212.04(2)(a)5., F.S., provides for an exemption from tax for admissions to certain professional or collegiate sporting events. Section 19 of Chapter 2022-97, L.O.F., revises s. 212.04(2)(a)5., F.S., to include additional events. The purpose of this rulemaking is to implement this law change by amending Rule 12A-1.005, F.A.C.

Section 212.08(7)(b), F.S., provides for an exemption from tax for certain combustible fuels used in an industrial manufacturing, processing, compounding, or production process at a fixed location in this state. Section 23 of Chapter 2022-97, L.O.F., revises s. 212.08(7)(b), F.S., to include hydrogen as one of the specified exempt combustible fuels. The purpose of this rulemaking is to implement this law change by amending Rule 12A-1.059, F.A.C.

Section 212.08(3)(b), F.S., provides for an exemption from tax for that portion of the sales price below \$20,000 for a trailer weighing 12,000 pounds or less purchased by a farmer for agriculture production and transportation. Section 212.08(5)(b), F.S., provides for an exemption from tax for purchases of materials used to construct or repair fencing used in agricultural production. Section 23 of Chapter 2022-97, L.O.F., revises s. 212.08(3)(b), F.S., by allowing the exemption from tax for any trailer purchased by a farmer for agriculture production and transportation and revises the exemption for purchases of certain fencing materials provided by s. 212.08(5)(b), F.S., by including additional materials that qualify for the exemption. The purpose of this rulemaking is to implement this law change by amending Rule 12A-1.087, F.A.C.

Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-

151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change and provide clarifying updates by amending Rule 12A-1.097, F.A.C.

SUMMARY: • The proposed amendments to Rule 12A-1.005(2)(d), F.A.C., include additional exemptions from tax for admission to certain FIFA World Cup matches, Formula One Grand Prix races, and the Daytona 500, including certain qualifying or support races.

The proposed amendments to Rule 12A-1.059(2)(a), F.A.C., incorporate the exemption from tax for hydrogen used in the manufacturing, processing, compounding, or production of tangible personal property for sale, as well as update the exemption certificate used to document the exempt purchase.

The proposed amendments to Rule 12A-1.087(4), F.A.C., incorporate changes to the exemption from tax for the purchase of a trailer by a farmer for agriculture production and transportation. The proposed amendments to Rule 12A-1.087(10), F.A.C., incorporate the changes to the exemption from tax for the purchase of a trailer by a farmer for agriculture production and transportation and the exemption from tax for purchases of materials used to construct or repair fencing used in agricultural production in the exemption certificate used to document exempt purchases.

Beginning January 1, 2023, the proposed amendments to Rule 12A-1.097, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Form DR-15N (Instructions for DR-15 Sales and Use Tax Returns) and Form DR-15EZ (Instructions for DR-15EZ Sales and Use Tax Returns) are revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Forms DR-15 (Sales and Use Tax Return) and DR-15EZ (Sales and Use Tax Return) and pay the tax by electronic means. Form DR-1N (Registering Your Business) is revised to clarify sales and use tax registration instructions for motor vehicle rental companies, car sharing services, and peer-to-peer car sharing programs by adding a bullet for motor vehicle rental companies under the column for businesses required to submit Form DR-1 (Florida Business Tax Application) for each business location, and a bullet for car-sharing services and peer-to-peer car sharing programs under the column for businesses required to submit Form DR-1 for each county.

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), 212.04(4), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.099(10), 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), 1002.40(16) FS.

LAW IMPLEMENTED: 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 206.86(4), 212.02(1), (14)(c), (30), (31), (32), 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.06(1), (3), 212.0606, 212.07(1), (8), 212.08, 212.08(3), (4), (5) (a), (e), (6), (7)(b), (j), (gg), (jjj), (8), 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 616.260, 1002.40(13) FS., sections 19, 23, Ch. 2022-97, section 2, Ch. 2022-151 LOF F.

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: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.005 Admissions.

(1) No change

(2) Exempt admissions. The following admissions are exempt from the tax imposed under Section 212.04, F.S.:

(a) through (c) No change

(d) Admissions to the following professional or collegiate sporting events are exempt, as provided in Sections 212.04(2)(a)5. and 10., F.S.:

1. National Football League championship game or Pro Bowl;

2. Major League Baseball, Major League Soccer, National Basketball Association, or National Hockey League all-star game and Major League Baseball Home Run Derby held before the Major League Baseball all-star games;

3. National Basketball Association all-star events produced by the National Basketball Association and held at a facility such as an arena, convention center, or municipal facility;

4. Any semifinal or championship game of a national collegiate tournament or any postseason collegiate football game sanctioned by the National Collegiate Athletic Association; -

5. Any FIFA World Cup match sanctioned by the Fédération Internationale de Football Association (FIFA), including any qualifying match held up to 12 months before the FIFA World Cup matches;

6. Any Formula One Grand Prix race sanctioned by Fédération Internationale de l'Automobile, including any qualifying or support races held at the circuit up to 72 hours before the grand prix race;

7. The Daytona 500 sanctioned by the National Association for Stock Car Auto Racing, including any qualifying or support races held at the same track up to 72 hours before the race.

(e) through (k) No change

(3) through (6) No change

Rulemaking Authority 212.04(4), 212.17(8)(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(1), 212.04, 212.08(6), (7)(gg), 616.260 FS, section 19, Ch. 2022-97 LOF. History—New 10-7-68, Amended 1-7-70, 6-16-72, 7-19-72, 12-11-74, 9-28-78, 7-3-79, 12-3-81, 7-20-82, Formerly 12A-1.05, Amended 1-2-89, 12-16-91, 10-17-94, 3-20-96, 3-4-01, 10-2-01, 4-17-03, 6-28-05, 4-26-10, 1-12-11, 1-17-13, 1-19-15, 1-17-18, ~~XX-XX-XX~~.

12A-1.059 Fuels.

(1) No change

(2)(a) “Boiler” fuels. When purchased as a combustibile fuel, purchases of natural gas, residual oil, recycled oil, waste oil, solid waste ~~material~~ as defined in Section 403.703(35)(13), F.S., coal, sulfur, hydrogen, wood, wood residues, or wood bark used in an industrial manufacturing, processing, compounding, or production process at a fixed location in this state is exempt. For the purpose of this exemption, the term “residual oil” means ASTM Grades No. 5 and No. 6, heavy diesel, and bunker C. This exemption does not apply to any type of liquefied petroleum gases, naphtha, kerosene, or distillate fuel oil, such as diesel fuels, No. 1 and No. 2 heating oils, and No. 4 fuel oil. The term “fixed location” means being permanently affixed to one location or plant site, or any portable plant which may be set up for a period of not less than six months in a stationary manner so as to perform the same industrial manufacturing, processing, compounding, or production process that could be performed at a permanent location or plant site. To be entitled to this exemption at the time of purchase, the purchaser must issue the seller a certificate stating that the combustibile fuel is used in an industrial manufacturing, processing, compounding, or production process. The following is a suggested format of a certificate to be used for this purpose:

SUGGESTED PURCHASER’S EXEMPTION
CERTIFICATE

**BOILER FUELS USED TO PRODUCE TANGIBLE
PERSONAL PROPERTY FOR SALE**

I, the undersigned individual, hereby certify that I am the purchaser or the purchaser’s agent or representative authorized to act for _____, (PURCHASER) in the purchase of boiler fuels. The ~~incorporated in the State of _____, its undersigned officer who is duly authorized, hereby certifies to _____ that~~ purchases of natural gas, residual oil, recycled oil, waste oil, solid waste ~~material~~ as defined in section 403.703(35)(13), Florida Statutes F.S., coal, sulfur, hydrogen, wood, wood residues, or wood bark from _____, (SELLER) under account number _____ will be exclusively used as a combustibile fuel in the manufacturing, processing, compounding, or production of tangible personal property for sale. This industrial process is located at

_____, (ADDRESS) in _____, Florida, County of _____.

I further certify ~~Further, it is certified~~ that _____ (PURCHASER) is not subject to regulation by the Division of Hotels and Restaurants, ~~of the~~ Department of Business and Professional Regulation, ~~and the~~. ~~The purchase of the combustible fuel as identified in pursuant to this certificate certification is exempt from sales and use tax as provided in, pursuant to~~ Section 212.08(7)(b), Florida Statutes F.S.

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

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

Signature of Purchaser or Purchaser’s Agent or Representative

Title

Date

Dated at _____, Florida, this _____ day of _____, _____.

~~AUTHORIZED OFFICER OF COMPANY~~

~~BY: _____~~

~~TITLE: _____~~

- (b) No change
- (3) through (6) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 206.86(4), 212.05, 212.06(3), 212.08(4), (7)(b), (j), (8) FS., section 23, Ch. 2022-97 LOF. History—New 10-7-68, Amended 6-16-72, 7-19-72, 12-11-74, 10-18-78, 7-3-79, 6-3-80, 12-23-80, 8-26-81, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.59, Amended 12-13-88, 5-19-93, 9-14-93, 3-20-96, 10-2-01, 4-17-03, 6-12-03, 5-9-13, 1-20-14, ~~XX-XX-XX~~.

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 (3) No change

(4)(a) ~~The portion of the sales price below \$20,000 for a trailer weighing 12,000 pounds or less and~~ purchased by a farmer for exclusive use in agricultural production, or to transport farm products from the farm to the place where the farmer transfers ownership of the farm products, is exempt from tax. This

exemption is allowed regardless of whether the trailer is required to be or is licensed as a motor vehicle under chapter 320, F.S. ~~The portion of the sales price at or above \$20,000 for such a trailer remains subject to tax.~~ This exemption does not apply to leases or rentals of trailers. The exemption for trailers under this paragraph will not be allowed unless the purchaser furnishes the seller a written certificate that the purchased items qualify for the exemption under Section 212.08(3), F.S. The format of a suggested certificate is contained in subsection (10).

(b) ~~The partial~~ exemption granted for trailers does not apply to non-farmers such as haulers, contractors, loggers, and providers of crop services.

(c) No change

(5) through (9) No change

(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 products ~~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 products ~~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.

() Hog wire and barbed wire fencing, including gates and materials used to construct or repair such fencing, used in agricultural production on lands classified as agricultural lands under Section 193.461, F.S. Materials used to construct or repair hog wire and barbed wire fencing means those materials that are incorporated into and become a component part of the constructed or repaired fencing, such as: welded or barbed wire; hog or barbed wire fence rolls; lumber or steel for posts or rails; nails, screws, hinges; and concrete consisting of premixed dry mortar or other components.

() 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 sections 570.02(1) and 581.217, 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 sections 570.02(1) and 581.217, 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 sections 570.02(1) and 581.217, 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 sections 570.02(1) and 581.217, F.S.

() A trailer purchased by a farmer that is used exclusively in an agricultural production or to transport farm products from the farmer's farm to the place where the farmer transfers ownership of the farm products to another. This exemption does not apply to the lease or rental of a trailer. The exemption is not forfeited by using the trailer to transport the farmer's equipment.

() 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) The following is a suggested format of an exemption certificate to be issued by any person purchasing a trailer qualifying for a partial exemption under Section 212.08(3)(b), F.S. The Department does not furnish the printed exemption certificate to be executed by purchasers when purchasing trailers qualifying for the partial exemption.~~

**SUGGESTED EXEMPTION CERTIFICATE
 FARM TRAILERS WEIGHING
 12,000 POUNDS OR LESS**

~~This is to certify that the trailer described below, purchased on or after ___(date)~~

~~from ___(Selling Dealer's Business Name) is purchased by a farmer in accordance with Section 212.08(3)(b), F.S., for exclusive use in agricultural production or to transport farm products from his or her farm to the place where the farmer transfers ownership of the farm products to another.~~

~~DESCRIPTION OF TRAILER INCLUDING WEIGHT:~~

~~Note: Any portion of the sales price in excess of \$20,000.00 is subject to sales tax. I understand that if I use the trailer equipment for any purpose other than the one stated, I must pay tax on the initial \$20,000 of the purchase price of the trailer 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).~~

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 _____

(1) through (12) No change
 Rulemaking Authority 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., section 23, Ch. 2022-97 LOE, 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, 1-8-19, 12-12-19, XX-XX-XX.

12A-1.097 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2)(a)	No change	
(b)	Registering Your Business (http://www.flrules.org/Gateway/reference.asp?No=Ref-____-12309)	01/23 01/24

(c) through (g)	No change	
(3) through (4)	No change	
(5)(a)	No change	
(b) DR-15N	Instructions for DR-15 Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-____44230)	07/21 01/23
(c) through (d)	No change	
(e) DR-15E ZN	Instructions for DR-15EZ Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-____44231)	07/21 01/23
(f) through (k)	No change	
(6) through (24)	No change	

PROPOSED EFFECTIVE DATE: January 1, 2023
 Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.099(10), 212.11(5)(b), 212.12(1)(a)2., 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), 1002.40(16) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.099, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2), 1002.40(13) FS., section 2, Ch. 2022-151 LOF. 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, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, ~~XX-XX-XX~~.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Jennifer Ensley
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: 12A-16.008
 RULE TITLE: Public Use Forms
 PURPOSE AND EFFECT: Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change and to provide clarifying updates.

SUMMARY: Beginning January 1, 2023, the proposed amendments to Rule 12A-16.008, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of taxes, fees, and surcharges. Form DR-15SWN (Instructions for DR-15SW Solid Waste and Surcharge Return) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Form DR-15SW (Solid Waste and Surcharge Return) and pay the taxes, fees, and surcharges by electronic means. Form DR-15SWN is also revised to provide clarifying language for separately stating the lead-acid battery fee on invoices and provides registration requirements for motor vehicle rental companies, car-sharing services and peer-to-peer car-sharing programs.

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: 212.18(2), 213.06(1) FS.
 LAW IMPLEMENTED: 212.0606, 212.12(2), 213.235, 213.755, 376.70, 403.717, 403.718, 403.7185 FS., section 2, Ch. 2022-151 LOF F.

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: September 21, 2022, at 10:00 a.m.
 PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link:
[\[https://attendee.gotowebinar.com/register/6119500614842689805\]](https://attendee.gotowebinar.com/register/6119500614842689805)

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-16.008 Public Use Forms.

(1) No change

Item Number	Title	Effective Date
(2)	No change	

(3)	Instructions for DR-15SW Solid Waste and Surcharge Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-____14234)	01/23 01/22
(4)	No change	

PROPOSED EFFECTIVE DATE: January 1, 2023
 Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.12(2), 213.235, 213.755, 376.70, 403.717, 403.718, 403.7185 FS., section 2, Ch. 2022-151 LOF. History—New 11-14-89, Amended 7-7-91, 8-10-92, 3-21-95, 6-19-01, 4-17-03, 9-28-04, 6-28-05, 7-25-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-20-14, 7-28-15, 4-16-18, 1-1-21, 5-23-22, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Jennifer Ensley
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: 12A-19.100
 RULE TITLE: Public Use Forms
 PURPOSE AND EFFECT: Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change and update the name of a local jurisdiction.

SUMMARY: Beginning January 1, 2023, the proposed amendments to Rule 12A-19.100, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Form DR-700016 (Florida Communications Services Tax Return) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file the return and pay the tax by electronic means. Form DR-700016 is also revised to update the name of a local jurisdiction within Palm Beach County from Lake Worth to Lake Worth Beach pursuant to city ordinance (number 2018-18, § 7, 12-13-18, passed at referendum 3-12-19).

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: 175.1015, 185.085, 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.

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: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box

7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

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
01/23	January 2023 –	January 1, 2023 –
05/22	May 2022 – <u>December 2022</u>	May 1, 2022 – <u>December 31, 2022</u>
01/22	January 2022 – February 2022	January 1, 2022 – February 28, 2022
03/21	April 2021 – December 2021	April 2021 – December 31, 2021
01/21	January 2021 – March 2021	January 1, 2021 – March 31, 2021
01/20	January 2020 – December 2020	January 1, 2020 – December 31, 2020
01/19	January 2019 – December 2019	January 1, 2019 – December 31, 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- 7000 16	Florida Communications Services Tax Return (R. 01/23) (http://www.flrules.org/Gateway/reference.asp?No=Ref-)	01/23
(b)(a) DR- 7000 16	Florida Communications Services Tax Return (R. 05/22) (http://www.flrules.org/Gateway/reference.asp?No=Ref-14236)	05/22
(b) throu gh (xx)	Renumbered (c) through (yy)	
(5) throu gh (13)	No change	

PROPOSED EFFECTIVE DATE: January 1, 2023

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 175.1015, 185.085, 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, 1-8-19, 1-6-20, 3-25-20, 1-24-21, 8-15-21, 5-23-22, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Jennifer Ensley

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-4.003 Public Use Forms

PURPOSE AND EFFECT: : Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change.

SUMMARY: Beginning January 1, 2023, the proposed amendments to Rule 12B-4.003, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the

electronic filing of tax returns and electronic payment of tax and any surtax that may be due. Form DR-225 (Documentary Stamp Tax Return for Registered Taxpayers' Unrecorded Documents) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file the return and pay the tax and any surtax that may be due by electronic means.

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, 213.06(1) FS.

LAW IMPLEMENTED: 119.071(5), 201.01, 201.02(1), (4), 201.031(1), 201.07, 201.08(1)(a), 201.133, 213.755 FS., section 2, Ch. 2022-151 LOF F.

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: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [<https://attendee.gotowebinar.com/register/6119500614842689805>]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida

Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-4.003 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) DR-225	Documentary Stamp Tax Return for Registered Taxpayers' Unrecorded Documents (R. 01/23 01/46) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____06326)	01/23 01/46
(3) through (4)	No change	

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 201.11, 213.06(1) FS. Law Implemented 119.071(5), 201.01, 201.02(1), (4), 201.031(1), 201.07, 201.08(1)(a), 201.133, 213.755 FS., section 2, Ch. 2022-151 LOF. History—New 8-18-73, Formerly 12A-4.03, Amended 9-26-77, 12-11-78, Formerly 12B-4.03, Amended 12-5-89, 2-16-93, 10-20-93, 12-30-97, 5-4-03, 6-28-05, 1-1-08, 4-14-09, 1-11-10, 6-28-10, 4-25-12, 1-11-16, ~~XX-XX-XX~~.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Jennifer Ensley

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-5.150 Public Use Forms

PURPOSE AND EFFECT: Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than

\$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change and to provide a clarifying update.

SUMMARY: : Beginning January 1, 2023, the proposed amendments to Rule 12B-5.150, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Form DR-176 (Application for Air Carrier Fuel Tax License) is revised to notify taxpayers that file Form DR-182 (Florida Air Carrier Fuel Tax Return) of the lowered threshold amount requiring taxpayers to pay the tax associated with Form DR-182 by electronic means. Form DR-182 is also revised to notify taxpayers of the lowered threshold amount requiring taxpayers to pay the tax associated with Form DR-182 by electronic means. Form DR-904 (Pollutants Tax Return) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Form DR-904 and pay the tax by electronic means. Form DR-904 is also revised to provide clarifying language related to requesting a refund of pollutant taxes.

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., section 2, Ch. 2022-151 LOF F.

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: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.150 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) through (10)	No change	
(11) DR-176	Application for Air Carrier Fuel Tax License (https://www.flrules.org/gateway/reference.asp?NO=Ref- 42327)	<u>01/23</u> 04/24
(12) DR-182	Florida Air Carrier Fuel Tax Return (R. <u>01/23 04/15</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref- 04863)	<u>01/23</u> 04/15
(13) through	No change	

ugh (16)		
(17) DR-904	Pollutants Tax Return (R. <u>01/23 04/13</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref- 02129)	<u>01/23</u> 04/13
(18) through (37)	No change	

PROPOSED EFFECTIVE DATE: January 1, 2023

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., section 2, Ch. 2022-151 LOF, 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, 9-17-18, 1-8-19, 7-8-19, 12-12-19, 4-16-20, 1-1-21, 5-23-22, ~~XX-XX-XX~~.

NAME OF PERSON ORIGINATING PROPOSED RULE: Jennifer Ensley

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-6.005 Payment of Tax; Reports; Public Use Forms
PURPOSE AND EFFECT: Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change.

SUMMARY: Beginning January 1, 2023, the proposed amendments to Rule 12B-6.005, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Form DR-133 (Gross Receipts Tax Return) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file the return and pay the tax by electronic means.

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: 203.01, 203.012, 213.255(1), (2), (3), 213.37, 213.755, 215.26 FS., section 2, Ch. 2022-151 LOF F.

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: September 21, 2022, at 10:00 a.m.
 PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-6.005 Payment of Tax; Reports; Public Use Forms.

(1)(a) No change

(b) Form DR-133, Gross Receipts Tax Return (January 2023 ~~2017~~, hereby incorporated by reference, effective 01/23 ~~01/16~~)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-~~_____07764~~), is the return to be used to report the gross receipts tax imposed on utility services. Copies of this form are available, without cost, by one or more of the following methods: 1) downloading selected forms from the Department’s website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop #3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(c) through (e) No change

(2) No change

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 213.06(1) FS. Law Implemented 203.01, 203.012, 213.255(1), (2), (3), 213.37, 213.755, 215.26 FS., section 2, Ch. 2022-151 LOF. History—New 11-13-78, Amended 7-1-80, 8-26-81, Formerly 12B-6.05, Amended 10-4-89, 12-19-89, 5-4-03, 9-28-04, 9-18-08, 2-17-15, 1-11-16, 1-10-17, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Jennifer Ensley

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.:	RULE TITLES:
12B-7.008	Public Use Forms
12B-7.026	Public Use Forms
12B-7.031	Public Use Forms

PURPOSE AND EFFECT: : Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F.,

reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change.

SUMMARY: Beginning January 1, 2023, the proposed amendments to Rules 12B-7.008, 12B-7.026, and 12B-7.031, F.A.C., incorporate the reduced electronic payment threshold of \$5,000 requiring the electronic payment of taxes, fees, and surcharges. Forms DR-144 (Gas and Sulfur Production Quarterly Tax Return); DR-144ES (Declaration of Estimated Gas and Sulfur Production Tax); DR-145 (Oil Production Monthly Tax Return); DR-145X (Oil Production Monthly Amended Return); DR-142 (Solid Mineral Severance Tax Return); DR-142ES (Declaration/Installment Payment of Estimated Solid Mineral Severance Tax); and DR-146 (Miami-Dade County Lake Belt Mitigation Fees Return) are revised to notify taxpayers of the lowered threshold amount requiring taxpayers to pay the taxes, fees, and surcharges by electronic means.

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), 211.33(1), (6), 213.06(1), 373.41492(4)(b), 402.62(7)(b), 1002.395(12)(b), (13), 1003.485(5)(b) FS.

LAW IMPLEMENTED: 92.525(1)(b), (2), (3), (4), 211.02, 211.0251, 211.0252, 211.0253, 211.026, 211.06, 211.075, 211.076, 211.125, 211.30, 211.31, 211.3103, 211.3106, 211.3108, 211.33, 212.11(1)(b), 212.12(2), 212.17(1)(c), 213.235(2), 213.255, 213.37, 213.755(1), 215.26, 373.41492, 402.62(5), 1002.395(5), 1003.485(3) FS., section 2, Ch. 2022-151 LOF F.

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: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

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 (http://www.flrules.org/Gateway/reference.asp?No=Ref-____44244)	<u>01/23</u> <u>01/22</u>
(3) DR-144 ES	Declaration of Estimated Gas and Sulfur Production Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-____44245)	<u>01/23</u> <u>01/22</u>
(4) DR-145	Oil Production Monthly Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-____44246)	<u>01/23</u> <u>01/22</u>
(5) DR-145 X	Oil Production Monthly Amended Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-____44247)	<u>01/23</u> <u>01/22</u>

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 211.075(2), (3), 213.06(1), 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b) FS. Law Implemented 211.02, 211.0251, 211.0252, 211.0253, 211.026, 211.06, 211.075, 211.076, 211.125, 213.255, 213.37, 213.755(1), 215.26, 402.62(5), 1002.395(5), 1003.485(3) FS., section 2, Ch. 2022-151 LOF. 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, 1-8-19, 5-23-22, XX-XX-XX.

12B-7.026 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) DR-142	Solid Mineral Severance Tax Return (R. <u>01/23 04/13</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-02543)	<u>01/23</u> <u>05/13</u>
(3) DR-142 ES	Declaration/Installment Payment of Estimated Solid Mineral Severance Tax (R. <u>01/23 04/13</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-02543)	<u>01/23</u> <u>05/13</u>

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 211.33(1), (6), 213.06(1), 1002.395(13) FS. Law Implemented 92.525(2), 211.0251, 211.30, 211.31, 211.3103, 211.3106, 211.3108, 211.33, 213.255, 213.755(1), 215.26, 1002.395 FS., section 2, Ch. 2022-151 LOF. History—New 12-18-94, Amended 10-4-01, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13, XX-XX-XX.

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-40181)	<u>01/23</u> <u>04/19</u>

PROPOSED EFFECTIVE DATE: January 1, 2023

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., section 2, Ch. 2022-151 LOF. History—New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06, 11-6-07, 1-27-09, 1-11-16, 7-19-18, 1-8-19, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Jennifer Ensley

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-8.003 Tax Statement; Overpayments

PURPOSE AND EFFECT: Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change and to provide other updates.

SUMMARY: Beginning January 1, 2023, the proposed amendments to Rule 12B-8.003, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Forms DR-907N (Instructions for Filing Insurance Premium Installment Payment (Form DR-907)) and DR-908N (Instructions for Preparing Form DR-908 Insurance Premium Taxes and Fees Return) are revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Form DR-908 (Insurance Premium Taxes and Fees Return) and pay the tax by electronic means.

Other updates include:

Forms DR-907N, DR-908, and DR-908N are revised to incorporate the Strong Families and New Worlds Reading Initiative tax credits that may be taken against insurance premium tax.

Form DR-908 and Form DR-350900 (Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908) are revised to update the name of a local jurisdiction within Palm Beach County from Lake Worth to Lake Worth Beach pursuant to city ordinance (number 2018-18, § 7, 12-13-18, passed at referendum 3-12-19).

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), 213.06(1), 624.509(3), 636.066(1) FS.

LAW IMPLEMENTED: 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, 213.755, 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., section 2, Ch. 2022-151 LOF F.

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: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

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)	No change	
(b) DR-907N	Instructions for Filing Insurance Premium Installment Payment (Form DR-907) (http://www.flrules.org/Gateway/reference.asp?No=Ref-14248)	<u>01/23</u> 01/22
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2021 2022 (http://www.flrules.org/Gateway/reference.asp?No=Ref-14249)	<u>01/23</u> 01/22
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-14250)	<u>01/23</u> 01/22
(6) DR-350900	2021 2022 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 (http://www.flrules.org/Gateway/reference.asp?No=Ref-14251)	<u>01/23</u> 01/22

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 175.1015(5), 185.085(5), 213.06(1), 624.509(3), 636.066(1) FS. Law Implemented 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, 213.755, 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., section 2, Ch. 2022-151 LOF, 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, 1-8-19, 1-6-20, 12-31-20, 5-23-22, ~~XX-XX-XX~~.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Jennifer Ensley
NAME OF AGENCY HEAD WHO APPROVED THE
PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: August 23, 2022
DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: July 12, 2022

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NOS.: RULE TITLES:
12C-1.013 Adjusted Federal Income Defined
12C-1.0198 Internship Tax Credit Program
12C-1.042 Methods of Accounting
12C-1.051 Forms

PURPOSE AND EFFECT: • The purpose of the proposed amendments to Rule 12C-1.013(3), F.A.C., is to delete obsolete language.

The purpose of the creation of Rule 12C-1.0198, F.A.C., is to implement the Florida Internship Tax Credit Program pursuant to s. 220.198, F.S., as created by section 34 of Chapter 2021-31, L.O.F., during the 2021 legislative session.

The purpose of the proposed amendments to Rule 12C-1.042, F.A.C., is to repeal the rule, as it contains obsolete language related to long-term contract adjustments.

Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. The purpose of this rulemaking is to implement this law change and to provide other updates.

SUMMARY: • The proposed rulemaking deletes paragraph 12C-1.013(3)(b), as it consists of a cross-reference to Rule 12C-1.042, F.A.C., which is proposed for repeal, and also deletes obsolete language related to long-term contract adjustments in Rule 12C-1.013(3)(a); emergency excise tax in Rule 12C-1.013(3)(c); and installment sales adjustments in Rule 12C-1.013(3)(e). The proposed rulemaking specifies that the flush left paragraph in s. 220.131(1), F.S., referenced in Rule 12C-1.013(3)(a), may be viewed in the 1985 edition of the Florida Statutes.

Under s. 220.198, F.S., a business is eligible for a credit against the tax imposed by Ch. 220, F.S., equal to \$2,000 per student intern, but may not claim more than \$10,000 in any one taxable year. Rule 12C-1.0198, F.A.C., is created to implement the provisions of s. 220.198, F.S., and to provide guidelines for the eligibility to receive a credit against corporate income/franchise

tax. Revisions to Rule 12C-1.051, F.A.C., incorporate Form F-1198 (Florida Internship Tax Credit Program Application for Tax Credit). To claim a tax credit, businesses must meet the criteria specified in s. 220.198(3) and (4), F.S.

The proposed rulemaking repeals Rule 12C-1.042, F.A.C. Beginning January 1, 2023, the proposed amendments to Rule 12C-1.051, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Form F-1120N (Instructions for – Corporate Income/Franchise Tax Return) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Form F-1120 (Florida Corporate Income/Franchise Tax Return) and pay the tax by electronic means.

Other updates include:

Form F-1120 is revised to update the tax rate from 3.535% to 5.5% pursuant to s. 220.1105(5), F.S., and also revised to remove references to the obsolete Florida renewable energy production tax credit and to Internal Revenue Code s. 179 expenses.

Forms F-1120, F-1120N, and F-2220 are revised to incorporate the Strong Families and New Worlds Reading Initiative tax credits that may be taken against corporate income/franchise tax.

Form F-1198 is incorporated within the rule as part of the administration of the Florida Internship Tax Credit Program. This form is the means by which taxpayers may apply for an internship tax credit against corporate income/franchise 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), 220.198(6), 220.42, 220.51, 1002.395(13) F.S., Section 3, Chapter 2009-192, L.O.F.

LAW IMPLEMENTED: 119.071(5), 212.08(5)(p), 213.37, 213.755(1), 220.02(3), 220.03(5), 220.11, 220.12, 220.13, 220.13(1), (2), 220.131(1), 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, 220.193, 220.194, 220.195, 220.196, 220.198, 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, 220.43(1), (3), 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 F.S., section 2, Ch. 2022-151 LOF F.

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: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: [https://attendee.gotowebinar.com/register/6119500614842689805]

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-1.013 Adjusted Federal Income Defined.

(1) through (2) No change

(3)(a) Adjustments to the federal taxable income reported on Form 1120 by a taxpayer may be necessary. That is, the federal taxable income reported on Form 1120 may not be the federal taxable income to which the additions and subtractions required by Section 220.13, F.S., are made. These adjustments include ~~long-term contract adjustments~~; adjustments related to depreciation required under Section 220.03(5)(b) and (c), F.S.,

~~and~~; consolidated income adjustments for taxpayers grandfathered under the provisions of the flush left paragraph in Section 220.131(1), F.S. (1985); and the installment sales adjustment that may be required for sales prior to October 19, 1980.

~~(b) Long term contract adjustment. See subsection 12C-1.042(1), F.A.C.~~

~~(b)(e) Depreciation adjustment. Cross reference: Chapter 12C 4, F.A.C.~~

~~1. Taxpayers governed by the General Rule pursuant to Section 220.03(5)(a), F.S., for all taxable years beginning on or after January 1, 1981, are required to compute emergency excise tax due under Chapter 221, F.S., but are not required to make an adjustment for depreciation.~~

~~1.2.~~ If Election A was made pursuant to Section 220.03(5)(b), F.S., and depreciable assets were placed in service between January 1, 1981 and December 31, 1981, a depreciation adjustment must be computed for these assets. The adjustment is for the difference, if any, between the depreciation deducted for federal purposes for these assets and the depreciation allowable for these assets under the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980.

~~2.3.~~ If Election B was made pursuant to Section 220.03(5)(c), F.S., and depreciable assets were placed in service between January 1, 1981 and December 31, 1986, a depreciation adjustment must be computed for these assets. The adjustment is for the difference, if any, between the depreciation deducted for federal purposes for these assets and the depreciation allowable for these assets under the Internal Revenue Code of 1954, as amended and in effect on January 1, 1980.

~~(c)(d) Consolidated return adjustment.~~

1. No consolidated income adjustment is allowed unless an election was properly made under Section 220.131(1), F.S., to file a consolidated return on the same basis as consolidated returns were filed prior to July 19, 1983. Such election must have been made within 90 days of December 20, 1984, or upon filing the taxpayer's first return after December 20, 1984.

2. If this election was properly made, an adjustment will be required where the membership of the Florida affiliated group included in the Florida consolidated return differs from the membership in the federal affiliated group included in the federal consolidated return. The federal taxable income for the Florida affiliated group must be computed. The computation of the consolidated income of the Florida affiliated group must be made under the procedures, including all intercompany adjustments and eliminations, as are required by s. 1502, I.R.C. An adjustment is required for the difference, if any, between the income of the Florida and federal affiliated groups.

~~(e) Installment sales adjustment. The installment sales adjustment is not applicable to sales occurring on or after October 19, 1980. For installment sales occurring on or after October 19, 1980, taxpayers reporting income on the installment method for federal income tax purposes shall report such income on the same basis for Florida corporate tax purposes. For installment sales occurring prior to October 19, 1980, taxpayers elected, for Florida corporate tax purposes, to report installment income on the accrual or installment basis. Whichever method was previously elected is binding for all subsequent reporting periods for such installment income, unless permission to change such accounting method is granted by the Department of Revenue.~~

(4) 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, 1-8-19, 12-12-19, XX-XX-XX.

12C-1.0198 Internship Tax Credit Program.

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

(a) “Department” means the Florida Department of Revenue.

(b) “Full time” means at least 30 hours per week.

(c) “Qualified business” means a business that is in existence and has been continuously operating for at least 3 years.

(d) “Student intern” means a person who has completed at least 60 credit hours at a state university or a Florida College System institution, regardless of whether the student intern receives course credit for the internship; a person who is enrolled in a career center operated by a school district under s. 1001.44 or a charter technical career center; or any graduate student enrolled at a state university.

(2) Available Tax Credits for Qualified Businesses. For taxable years beginning during the 2022 and 2023 calendar years, a student internship tax credit is available against the tax imposed by Chapter 220, F.S., and equal to \$2,000 per student intern, but no more than \$10,000 per taxable year.

(a) These tax credits are available on a first-come, first-served basis.

(b) The Department must approve the tax credit before the taxpayer can take the credit on a return.

(c) Qualified businesses may carry forward any unused portion of the tax credit for up to two taxable years.

(3) Eligibility.

(a) To be eligible to request a tax credit, a qualified business must employ at least one student intern full time

during the 2022 or 2023 taxable year for at least 9 consecutive weeks, in addition to one of the following criteria:

1. Twenty percent or more of the business’ current full-time employees were previously employed as student interns by the qualified business.

2. Employed, on average for the 3 immediately preceding taxable years, 10 or fewer full-time employees and previously hired at least one student intern during that time.

(b) Qualified businesses must provide documentation demonstrating that each student intern employed during the 2022 or 2023 taxable year is enrolled in an educational institution as stated in paragraph (1)(d) and maintains a minimum grade point average of 2.0 on a 4.0 scale, if applicable.

(4) Application process.

(a) To apply for available program credits, a taxpayer must submit a Florida Internship Tax Credit Program – Application for Tax Credit (Form F-1198, incorporated by reference in rule 12C-1.051, F.A.C.), along with documentation demonstrating that the business and student intern meet the criteria to receive tax credits.

(b) Following receipt of an application, the Department will send written correspondence regarding the amount of tax credit approved or providing the reason the tax credit application could not be approved, whether in whole or in part. The taxpayer may protest a denial pursuant to Sections 120.569 and 120.57, F.S. The Department will reserve the denied amount of the allocation for the taxpayer during the protest period.

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 213.06(1), 220.198(6) FS. Law Implemented 220.198 FS. History—New 1-1-23.

12C-1.042 Methods of Accounting.

(1) Long-term Contracts.

(a) For purposes of section 220.42(3), F.S., “books of account” includes accountants’ work papers prepared in the normal course of business for the purpose of determining income and preparing periodic reports under the percentage of completion method provided:

1. They are sufficiently complete and accurate to provide a reliable basis for reconciling the regularly maintained books of account with the tax return;

2. The originals are turned over to the taxpayer and associated with its regular books of account; and,

3. They are retained so long as the contents thereof may be material to a proper determination of the tax under the Florida Income Tax Code.

(b) An election to file the same as Federal under section 220.42(3), F.S., shall be made by filing a timely return on which the income from long term contracts is reported on the

~~percentage of completion method of accounting. The election must be made in the first year under the Florida Income Tax Code in which any portion of the taxpayer's gross income derived from long term contracts would be required to be taken into account under the percentage of completion method for Federal tax purposes.~~

~~(e) In order to secure the Executive Director or the Executive Director's designee's consent for revocation of an election made pursuant to this subsection, the taxpayer must file an application in writing with the Department within 180 days after the beginning of the taxable year in which it is desired to revoke the election. The application shall show all amounts which would be duplicated or omitted as a result of the revocation and the taxpayer's computation of the adjustments required to take into account such duplications or omissions.~~

~~(2) Permission to revoke will not be granted unless the taxpayer and the Executive Director or the Executive Director's designee agree to the terms, conditions, and adjustment under which the change will be effected.~~

Rulemaking Authority 213.06(1), 220.42, 220.51 FS. Law Implemented 220.42 FS. History—New 10-8-74, Formerly 12C-1.42, Amended 12-21-88, 4-8-92, 3-18-96, 3-13-00, Repealed.

12C-1.051 Forms.

(1) No change

Form Number	Title	Effective Date
(2) through (4)	No change	
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-____14253)	01/23 04/22
(b) F-1120N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2022 2021 (http://www.flrules.org/Gateway/reference.asp?No=Ref-____14254)	01/23 04/22
(6) through (12)	No change	
(13) F-1198	<u>Florida Internship Tax Credit Program – Application for Tax Credit</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-____)	01/23

(14)(13) F-2220	Underpayment of Estimated Tax on Florida Corporate Income/Franchise Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-____10191)	01/23 04/19
(14) renumbered (15)	No change	

PROPOSED EFFECTIVE DATE: January 1, 2023

Rulemaking Authority 213.06(1), 220.192(7), 220.193(4), 220.196(4), ~~220.198(6)~~, 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, 220.193, 220.194, 220.195, 220.196, 220.198, 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., Ch. 2022-151 LOF. 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, 1-8-19, 12-12-19, 5-23-22, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Jennifer Ensley

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

DEPARTMENT OF REVENUE

Division of Child Support Enforcement

RULE NOS.: RULE TITLES:

- 12E-1.0051 Undistributable Collections
- 12E-1.012 Consumer Reporting Agencies
- 12E-1.027 Written Agreements for Payment of Past-Due Support
- 12E-1.030 Administrative Establishment of Child Support Obligations
- 12E-1.040 Intergovernmental Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rules 12E-1.0051, 12E-1.012, 12E-1.027, 12E-1.030, and 12E-1.040, F.A.C., is to update the Department's procedures for processing undistributable collections, provide procedures for processing uncashed checks for less than ten dollars, add a "payment agreement" as an agreement entered into by the Department and an obligor that sets the terms for payment of past-due support, update the procedures for termination of an administrative support order or support

obligation, and incorporate, by reference, new and revised forms.

The proposed amendments to Rule 12E-1.040, F.A.C., are necessary to incorporate, by reference, updated forms used to assist the Department in providing services to another government's child support program.

SUMMARY: The proposed amendments to Rules 12E-1.0051, F.A.C. (Undistributable Collections), clarify the Department's procedures for processing undistributable collections, provide procedures for processing uncashed checks for less than ten dollars, incorporate, by reference, the Notice of Uncashed Check (CS-FM166) and Request for Disbursement Denied (CS-FM127), and remove the Request for Refund (CS-FM 125) that will no longer be used to reclaim a collection.

The proposed amendments to Rule 12E-1.012, F.A.C. (Consumer Reporting Agencies), incorporate, by reference, changes to replace "written agreement" with "payment agreement" in the Notice of Decision Concerning Report to Consumer Reporting Agencies (CS-EF62) and remove rule provisions for contesting the decision that are provided in form CS-EF62.

The proposed amendments to Rule 12E-1.027, F.A.C. (Written Agreements for Payment of Past-Due Support), add a "payment agreement" as an agreement by the Department and an obligor that sets the terms for payment of past-due support.

The proposed amendments to Rule 12E-1.030, F.A.C. (Administrative Establishment of Child Support Obligations), update the procedures for termination of an administrative support order or support obligation, incorporating, by reference, new and revised forms used to terminate an administrative support order or support obligation.

The proposed amendments to Rule 12E-1.040, F.A.C. (Intergovernmental Forms), incorporate, by reference, forms used to assist the Department in providing services to another government's child support program.

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: 61.13(1)(b)7., 61.1354(5), 61.14(1)(d), 409.2557, 409.2557(3)(f), (i), (j), (p), 409.2558(3), 409.2558(9), 409.246(17), 409.2563, 409.25633, 409.2564(13) FS.

LAW IMPLEMENTED: 61.1354, 88.3111(2), 88.3071(1)(a), 409.2557, 409.2558(3), 409.2558(5), 409.256, 409.2561, 409.2561(1), (2)(b), (3), 409.2563, 409.25633, 409.2564(4), 409.2598 FS.

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

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: Bobby York at (850) 617-8037.. 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: Bobby York, Government Analyst II, Child Support Program, Department of Revenue, P.O. Box 8030, Mail Stop 2-4464, Tallahassee, Florida 32314-8030, Telephone: (850)617-8037.

THE FULL TEXT OF THE PROPOSED RULE IS:

12E-1.0051 Undistributable Collections.

(1) Introduction. The Department is responsible for distribution of child support payments under section 409.2558, F.S. When the Department is unable to disburse the payment to the final intended recipient, the provisions of this rule apply ~~shall be applied~~.

(2) Definitions. For purposes of this rule:

(a) "Final intended recipient" means a ~~custodial~~ parent, caregiver, noncustodial parent, a parent's or caregiver's estate, or a state, country, or Federal agency providing Title IV-D services, including those agencies administering programs under Title IV-A (Temporary Assistance for Needy Families), Title IV-E (Foster Care), or and Title XIX (Medicaid) of the Social Security Act.

(b) "Obligee" means the person to whom support payments are made pursuant to an alimony or child support order.

(c) "Obligor" means a person who is responsible for making support payments pursuant to an alimony or child support order.

(d) ~~"Undistributable collection" means is defined by the social and economic assistance provisions in section 409.2554(14), F.S., to mean a support payment received by the Department that which the Department determines cannot be distributed to the final intended recipient, as defined by section 409.2554(17), F.S.~~

(3) Undistributable Collection Processing.

(a) The Department will consider a collection undistributable when:

1. The final intended recipient is deceased and the Department cannot locate the individual's final intended recipient's estate or the estate does not claim the funds.

2. The final intended recipient cannot be found after making reasonable efforts to locate the individual.

~~a.(b) The Department will use the following sources to try to find the final intended recipient. If the final intended recipient is deceased, location searches under subparagraphs 1. through 6. are not required. Reasonable efforts to locate a final intended recipient are considered complete exhausted when, at a minimum, searches of the Department's automated case management computer system, available electronic data exchange information from other state and federal agencies, and information available from a contractor providing location services to the Department, if any, following sources have taken place and the Department has not found the individual final intended recipient.~~

~~1. Department's automated case management computer system, to include electronic searches with multiple sources and responses from the Federal Parent Locator Service, as required in 45 CFR 303.70. This search includes the obligor, obligee, and children.~~

~~2. Florida Department of Highway Safety and Motor Vehicles.~~

~~3. Florida Department of Economic Opportunity. This search includes employment, wage, unemployment, and Workers' Compensation records.~~

~~4. Florida Department of Corrections.~~

~~5. Location sources available from an out-sourced location vendor, subject to a contractual agreement between the Department and vendor.~~

~~6. Secure Internet locate sites, as determined on a case-by-case basis.~~

~~b.(e) If the searches under subparagraphs (b)1. through 6. find the final intended recipient, the Department disburses the payment.~~

~~c.(d) If the searches under subparagraphs (b)1. through 6. do not find the final intended recipient, the payment collection is considered undistributable.~~

(b) The Department ~~will~~ shall process the undistributable collections ~~collection~~ in priority order as provided in section 409.2558(3), F.S.

~~(e) When the obligor has more than one support order with a past due balance being enforced by the Department, the Department shall notify the obligor by certified mail, restricted delivery, return receipt requested, of its intent to apply the collection to the obligor's other cases, according to section 409.2558(3)(b)6., F.S. If the address of the obligor is unknown, the Department will try to find the obligor using sources referenced in paragraph (b) of this subsection.~~

~~(f) If the obligor disagrees with the Department's plan to apply the collection to the obligor's other cases and a petition is filed in circuit court and served on the Department within 30 calendar days of the mailing date of notice, the Department will not apply the collection to the obligor's other cases unless the court enters an order for the Department to apply the collection to the obligor's other cases.~~

~~(g) When the Department has processed the collections as required in section 409.2558(3)(b)6., F.S., and there are collections remaining, the Department will refund the remaining collections to the obligor if the address of the obligor is known. If the address of the obligor is unknown, the Department will try to find the obligor using sources referenced in paragraph (b) of this subsection.~~

(4) Uncashed Checks for Less Than Ten Dollars.

~~(a) When the Department has sent one or more paper checks totaling less than ten dollars to the final intended recipient, and the individual has not cashed the check within 180 days of the issue date and does not have an established method of electronic disbursement, the Department will hold the collection for processing as program income.~~

~~1. The Department sends a Notice of Uncashed Check (CS-FM166) to the final intended recipient's last known address by regular mail. The notice states the Department's intention to process the collection as program income unless the individual contacts the Department to have the collection reissued. Form CS-FM166, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), is incorporated herein by reference, effective xx/xx.~~

~~2. If the final intended recipient does not contact the Department within 30 days of the date of the notice, the Department will process the collection as program income, crediting the federal share of the collection to the federal government and the state share of the collection to the General Revenue Fund.~~

~~3. If the final intended recipient contacts the Department after the collection has been processed as program income, the Department will handle the request to claim the collection as provided in subsection (6).~~

~~(5)(4)~~ Undistributed Collections for Ninety-Nine Cents or Less.

(a) If the Department has sent one or more paper checks totaling ninety-nine cents or less to a final intended recipient, the ~~final intended~~ recipient has not cashed the check(s) within 180 days of the issue date on the check(s), the collection(s) is the only remaining payment due to the final intended recipient, and the individual final intended recipient does not have an established method of electronic disbursement, the Department will ~~shall~~ process the collection as program income.

(b) If the Department identifies undistributed collections totaling ninety-nine cents or less on a closed case and the collection is the only remaining collection due to the final intended recipient, the Department processes ~~shall process~~ the collection as program income without attempting to locate the final intended recipient.

~~(6)(5)~~ Claiming Reclamation of Undistributable Collections.

(a) The final intended recipient may claim ~~reclaim~~ undistributable collections retained as program income. The individual final intended recipient may not claim ~~reclaim~~ an undistributable collection if the collection was applied to bad check charges because the obligor's payment is returned to the Department Child Support Enforcement Program for insufficient funds, overpayments, state-assigned arrears, administrative costs, other cases in which the obligor owes past-due support, or the collection was returned to the obligor. The individual final intended recipient may contact the Department local child support office or contact the Child Support Enforcement Program Office and ask for the Payment Processing Unit, and to request the collection be disbursed a reclamation form.

(b) ~~The~~ To ~~reclaim~~ a collection, the final intended recipient must complete and send to the Department, Form CS-FM125, Request for Refund, dated July 2010, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-00620>) ~~incorporated by reference in this rule. The final intended recipient must prove they are entitled to the collection owner by giving his or her name, mailing address, and other case or demographic information as needed for the Department to verify the individual's identity if known, the child support or case number, date of payment(s), and amount claimed.~~

(c) The Department will review the information provided submitted by the final intended recipient and respond in writing to approve or deny the request.

1. If the request is approved, the Department will disburse ~~mail~~ the collection to the final intended recipient.

2. If the request is denied, the Department will mail the Form CS-FM127, Request for Disbursement Refund Denied (CS-FM127) to the final intended recipient. Form CS-FM127 dated July 2010, incorporated by reference in this rule,

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-00621>) is incorporated herein by reference effective xx/xx to the final intended recipient. Form CS-FM127 states the request is denied, reason for the denial, and the final intended recipient may contest the decision by seeking an administrative hearing under chapter 120, F.S. The form includes a Notice of Rights.

3. A final intended recipient may file a petition for seek an administrative hearing to contest the Department's decision to deny a request to claim ~~reclaim~~ a collection considered undistributable by the Department. A petition for an administrative hearing must be received by the Department of Revenue, Child Support ~~Enforcement~~ Program, Deputy Agency Clerk, within 20 calendar days from the mailing date of Form CS-FM127. Administrative hearings are ~~shall be~~ conducted pursuant to chapter 120, F.S.

(6) Forms. Members of the public may get a copy of the forms used in this rule chapter, incorporated by reference, without cost, by writing to the Department of Revenue, Child Support ~~Enforcement~~ Program, Attn.: Forms Coordinator, P.O. Box 8030, Tallahassee, Florida 32314-8030. Rulemaking Authority 409.2557(3)(j), 409.2558(3)(a), 409.2558(9) FS. Law Implemented 409.2558(3), 409.2558(5) FS. History—New 10-24-11, Amended _____.

12E-1.012 Consumer Reporting Agencies.

(1) through (3) No change.

(4) Notice and Right to Hearing.

(a) Before releasing a report or providing information concerning an obligor under this section, the Department sends ~~shall send~~ the obligor by regular mail to his or her last known address a Notice of Intent to Report to Consumer Reporting Agencies, Form CS-EF32, incorporated herein by reference, effective

11/20,

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-12332>). The notice informs ~~must inform~~ the obligor that:

1. through 6. No change.

(b) An obligor may contest the Department's reporting of overdue support to consumer reporting agencies. To contest:

1. and 2. No change.

3. When the review is concluded, the Department will ~~shall~~ hand-deliver or send the obligor by regular mail a Notice of Decision Concerning Report to Consumer Reporting Agencies, Form CS-EF62, incorporated herein by reference, effective

11/21,

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-13849>). The notice informs ~~must inform~~ the obligor whether the Department intends to report the obligor's overdue support amount to the consumer reporting agencies. The notice also informs ~~must inform~~ the obligor of the right under Chapter

120, F.S., to file a petition for administrative hearing to contest the accuracy of the information to be reported.

~~4. The obligor may contest the notice of decision by filing a petition for administrative hearing with the Department at the address provided in the notice within 15 days after receipt of the notice of decision. A petition is filed when it is received by the Department, not when it is mailed. If the obligor contests the notice of decision by filing a timely petition, the Department may not report information to consumer reporting agencies until the obligor withdraws the petition, the obligor consents, or a final order is entered that authorizes the release of the information.~~

(5) and (6) No change.

Rulemaking Authority 61.1354(5), 409.2557(3)(i) FS. Law Implemented 61.1354 FS. History—New 6-17-92, Amended 7-20-94, Formerly 10C-25.009, Amended 10-22-00, 10-30-06, 9-19-17, 11-12-20, 11-21-21, 6-9-22, _____.

12E-1.027 Written Agreements for Payment of Past-Due Support.

(1) No change.

(2) Definitions.

(a) and (b) No change.

(c) “Written agreement” or “payment agreement” means an agreement entered into by the Department and an obligor ~~in a format prescribed by the department and suitable to be filed in court or administrative proceedings~~ that sets the terms for payment of past-due support.

(3) No change.

~~(4) Terms of Written Agreements for Payment of Past-Due Support.~~

~~(a) An obligor completing a written agreement for payment of past due support shall admit liability for the total amount of past due support determined by the department to be due in accordance with the records of the appropriate court depository established by section 61.181, F.S., or other appropriate records in interstate cases.~~

~~(b) Written agreements for payment of past due support must provide for payment(s) that will satisfy the total amount of past due support, as follows:~~

- ~~1. A one-time payment of the total past due support; or~~
- ~~2. Periodic payments in equal amounts, paid at the same frequency as the ongoing support obligation, if any, or~~
- ~~3. Another agreed upon payment schedule that satisfies the total past due support.~~

~~(c) When the department agrees to suspend an enforcement remedy to accept a payment plan, the written agreement shall provide that, in the event the obligor does not pay as agreed:~~

~~1. The department shall resume the enforcement remedy without further notice, unless the debt is paid in full, enforcement is contrary to law, or a subsequent written agreement is entered into with the obligor;~~

~~2. The obligor consents to the department resuming the enforcement remedy; and,~~

~~3. The obligor waives the right to further notice or hearing concerning the department resuming the enforcement remedy.~~

~~(4)(5) Form and Completion of Written Agreements.~~

~~(a) The Department uses the Payment Agreement for Past-Due Support (CS-EF91) form to enter into a written agreement with an obligor. Form CS-EF91, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____), is incorporated herein by reference effective xx/xx. A written agreement completed under this rule must specify the obligor’s name, the obligee’s name, and the civil circuit case number, if applicable.~~

~~(b) A written agreement must be signed on behalf of the department by an authorized representative.~~

~~(c) A written agreement must be signed by the obligor, or the obligor’s attorney, or another representative authorized by law to enter into an agreement on behalf of the obligor.~~

~~(b)(d) A written agreement becomes effective when completed and signed by both the Department and the obligor, or the obligor’s representative as described in paragraph (c), above. After execution of a written agreement, the Department provides department shall furnish the obligor, or the obligor’s representative as described in paragraph (c), above, and the obligee with a copy of the agreement.~~

Rulemaking Authority 409.2557(3)(f), 409.2564(13) FS. Law Implemented ~~61.13016~~, 409.2561(1), (2)(b), (3), 409.2564(4), 409.2598 FS. History—New 3-6-02, Amended _____.

12E-1.030 Administrative Establishment of Child Support Obligations.

(1) through (14) No change.

(15) Termination of an Administrative Support Order or Support Obligation.

(a) The Department issues a Notice of Intent to Terminate Support, Determine Arrears and Establish Payment on Arrears (CS-OA160) when:

1. The parents reside together with the child(ren);
2. The child(ren) for whom support is ordered permanently resides with the parent who is ordered to pay support;
3. The parent who is ordered to pay support begins receiving Supplemental Security Income (SSI) after the support order is rendered;
4. The parent who is ordered to pay support has no income, is permanently disabled, and provides a doctor’s statement that the parent is permanently disabled and unable to work; or
5. A court has terminated the parental rights of the parent who is ordered to pay support.

(b) The Department sends the notice by regular mail to each parent or caregiver, as applicable, at the address of record with the Department in accordance with section

409.2563(13)(c), F.S. Form CS-OA160, Notice of Intent to Terminate Support, Determine Arrears and Establish Payment on Arrears, is hereby incorporated by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(c) If a timely petition for an administrative hearing is filed with the Department in response to the notice, the Department refers the proceeding to the Division of Administrative Hearings in accordance with section 409.2563(6), F.S. If the notice is not contested, the Department renders a Final Order Terminating Support, Determining Arrears and Establishing Payment on Arrears (CS-OA178). Form CS-OA178 is hereby incorporated by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____).

(d) The Department terminates an administrative support order under paragraph (a) when retroactive support or past-due support is not owed, or if retroactive support or past-due support are owed, none is assigned to the state, and the parent to whom retroactive support or past-due support is owed waives it in writing, except when a parenting time plan is incorporated into a final administrative support order.

(e) The Department terminates the support obligation prospectively, determines arrears and establishes payment on arrears when there are grounds for termination under paragraph (a) and retroactive support or past-due support are owed and not waived by the person to whom it is owed. The administrative support order is not terminated.

(f) A parent or caregiver may request the Department to terminate an administrative support order or support obligation. Requests must be made in writing and may be made using Request to Terminate Support (CS-OA179). Form CS-OA179 is hereby incorporated by reference, effective xx/xx, (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____). The request must include the following information:

1. Name of the parent or caregiver making the request;
2. Name of the other parent;
3. Child support case number or depository number;
4. Name of the child(ren) named in the order;
5. Specific reasons for the request to terminate; and,
6. Documentation that supports the request to terminate, if any.

(g) The Department evaluates requests to terminate an administrative support order or support obligation and issues a Notice of Intent to Terminate Support, Determine Arrears and Establish Payment on Arrears (CS-OA160) if the request and supporting documentation meet the criteria in paragraph (a). If the request does not meet the criteria, the Department mails the parent or caregiver the Response to Request to Terminate Support (CS-OA180). Form CS-OA180 is hereby incorporated by reference, effective xx/xx,

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

(15) Termination of an Administrative Support Order.

(a) A parent or caregiver may request in writing that the Department terminate an Administrative Support Order for the reasons listed in paragraph (b). A written request must include the following information:

1. Names and addresses of the respondent and petitioner;
2. Child support case number, administrative support order number, or depository number;
3. Names of child or children;
4. Specific reasons for the request to terminate; and,
5. Any documentation that supports the request to terminate.

(b) The Department initiates action to terminate an administrative support order when:

1. A parent due support or caregiver who does not receive cash assistance requests termination of an Administrative Support Order.
2. The parent who owes support is permanently disabled, and is not receiving earned income. The person claiming permanent disability must provide a doctor's certificate stating the parent is permanently disabled and unable to return to work.
3. There has been a permanent change of physical custody of all the children on the order to the parent who owes support, or
4. The court terminates the parental rights of the parent who owes support.

(c) Arrears owed at the time the support is terminated will be established by the Department along with a repayment amount. The parent due support may waive arrears owed to them.

(d) The Department shall send a notice of intent to terminate the Administrative Support Order, to the non-requesting party, or any legal counsel or qualified representative representing the non-requesting party, and the requesting party. The notice of intent informs each parent:

1. The effective date of terminating the support order;
2. How to ask for an informal discussion;
3. How to ask for an administrative hearing; and,
4. That he or she has the right to file a civil action in circuit court to determine child support issues.

(e) When the Department begins a proceeding to terminate an Administrative Support Order, the Department shall notify the parents or caregiver by regular mail at the address of record for each party using Form CS-OA160, Notice of Intent to Terminate Final Administrative Support Order, hereby incorporated by reference, effective 10/21, (http://www.flrules.org/Gateway/reference.asp?No=Ref-13854). If the notice is not contested the Department shall render Form CS-OA178, Final Order Terminating

~~Administrative Support Order, hereby incorporated by reference, effective 10/21, (<http://www.flrules.org/Gateway/reference.asp?No=Ref-13855>).~~

(16) through (18) No change.

Rulemaking Authority 61.13(1)(b)7., 61.14(1)(d), 409.2557(3)(p), ~~409.2563(7)(e)~~, 409.2563(16), 409.25633(9) FS. Law Implemented 409.2563, 409.25633 FS. History—New 9-19-17, Amended 1-17-18, 9-17-18, 8-28-19, 11-12-20, 11-21-21, _____.

12E-1.040 Intergovernmental Forms.

(1) No change.

(2)(a) and (b) No change.

(c) The Department uses the Declaration in Support of Establishing Parentage (CS-IS26) form to obtain a paternity affidavit from a person seeking establishment of paternity or paternity and support in an intergovernmental case. The Department provides the CS-IS26 to the other government’s child support program. Form CS-IS26, (effective 09/19/2017), (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08663>), is hereby incorporated by reference in this rule. The CS-IS26 is mailed to the parent for completion and signature along with Review and Sign Forms Needed to Obtain a Child Support Order (CS-IS73) and Review and Sign Forms Needed to Review a Child Support Order (CS-IS74), which provides instructions for reviewing and completing CS-IS26. The parent has 30 days from the date form CS-IS26 is mailed to them to complete it and return it to the Department. Form CS-IS73, (effective 10/22 ~~06/22~~), (<http://www.flrules.org/Gateway/reference.asp?No=Ref-14357>), is hereby incorporated by reference in this rule. Form CS-IS74, (effective 10/22 ~~06/22~~), (<http://www.flrules.org/Gateway/reference.asp?No=Ref-14358>), is hereby incorporated by reference in this rule.

(3) No change.

Rulemaking Authority 409.2557 FS. Law Implemented 88.3111(2), 88.3071(1)(a), 409.2557, 409.2561 FS. History—New 9-19-17, Amended 6-9-22, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Bobby York
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 25, 2022 and June 28, 2022

STATE BOARD OF ADMINISTRATION

RULE NO.: RULE TITLE:

19-8.010 Reimbursement Contract

PURPOSE AND EFFECT: The State Board of Administration of Florida, Florida Hurricane Catastrophe Fund, seeks to amend the rule listed above to implement Section 215.555, F.S.

SUMMARY: Rule 19-8.010, F.A.C., is being amended to adopt the 2023-2024 Reimbursement Contract, including Addenda.

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: Upon review of the proposed changes to this rule and the incorporated forms, the State Board of Administration of Florida has determined that the rule does not meet the requirements for ratification by the legislature. The changes to the rule do not have an adverse impact on small business and do not directly or indirectly increase regulatory costs in excess of \$200,000 in the aggregate within 1 year of implementation. The changes to the rule also do not directly or indirectly have an adverse impact on economic growth, private sector job creation or employment, or private sector investment, business competitiveness or innovation or increase regulatory costs, including any transactional costs, in excess of \$1 million in the aggregate within 5 years after the implementation of the rule.

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

RULEMAKING AUTHORITY: 215.555(3), F.S.

LAW IMPLEMENTED: 215.555(2), (3), (4), (5), (6), (7), (10), (16), 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 26, 2022, 10:00 a.m. (ET) to 11:00 a.m. (ET).

PLACE: Conference Call in Number: 1(888)585-9008, Participant Code 973-664-296.

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: Mary Linzee Branham, Florida Hurricane Catastrophe Fund, 1801 Hermitage Blvd., Tallahassee, FL 32308, (850)413-1335, marylinzee.branham@sbafla.com. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mary Linzee Branham at the number or email listed above.

THE FULL TEXT OF THE PROPOSED RULE IS:

19-8.010 Reimbursement Contract.

(1)(a) The reimbursement contract for the 2023-2024 contract year, <http://www.flrules.org/Gateway/reference.asp?No=ref-XXXXX>, including all Amendments and Addenda, required by Section 215.555(4), F.S., which is called Form FHCF-2023K-“Reimbursement Contract” or “Contract” between (name of insurer) (the “Company”)/NAIC #() and The State Board of Administration of the State of Florida (“SBA”) which administers the Florida Hurricane Catastrophe Fund (“FHCF”), rev. XX/22 is hereby adopted and incorporated by reference into this rule. This contract is effective from June 1, 2023 through May 31, 2024.

(b) Appendix A, for the 2023-2024 contract year, <http://www.flrules.org/Gateway/reference.asp?No=ref-XXXXX>, required by Section 215.555(5)(e), F.S., which is called Form FHCF-2023K-1 “Appendix A to Reimbursement Contract” between (name of insurer) (the “Company”)/NAIC #() and The State Board of Administration of the State of Florida (“SBA”) which administers the Florida Hurricane Catastrophe Fund (“FHCF”), rev. XX/22 is hereby adopted and incorporated by reference into this rule. This appendix is effective from June 1, 2023 through May 31, 2024.

~~(2)(a)~~ (a) The reimbursement contract for the 2022-2023 contract year, <http://www.flrules.org/Gateway/reference.asp?No=ref-13637>, including all Amendments and Addenda, required by Section 215.555(4), F.S., which is called Form FHCF-2022K-“Reimbursement Contract” or “Contract” between (name of insurer) (the “Company”)/NAIC #() and The State Board of Administration of the State of Florida (“SBA”) which administers the Florida Hurricane Catastrophe Fund (“FHCF”), rev. 11/21 is hereby adopted and incorporated by reference into this rule. This contract is effective from June 1, 2022 through May 31, 2023.

(b) Addendum No. 1, which includes Appendix A, for the 2022-2023 contract year, <http://www.flrules.org/Gateway/reference.asp?No=ref-14590>,

required by Section 215.555(5)(e), F.S., which is called Form FHCF-2022K-1 “Addendum No. 1 to Reimbursement Contract” between (name of insurer) (the “Company”)/NAIC #() and The State Board of Administration of the State of Florida (“SBA”) which administers the Florida Hurricane Catastrophe Fund (“FHCF”), rev. 08/22 is hereby adopted and incorporated by reference into this rule. This addendum is effective from June 1, 2022 through May 31, 2023.

~~(2) The reimbursement contract for the 2021-2022 contract year, <http://www.flrules.org/Gateway/reference.asp?No=ref-12378>, including all Amendments and Addenda, required by Section 215.555(4), F.S., which is called Form FHCF 2021K-“Reimbursement Contract” or “Contract” between (name of insurer) (the “Company”)/NAIC #() and The State Board of Administration of the State of Florida (“SBA”) which administers the Florida Hurricane Catastrophe Fund (“FHCF”), rev. 10/20 is hereby adopted and incorporated by reference into this rule. This contract is effective from June 1, 2021 through May 31, 2022.~~

(3) The reimbursement contract form may be obtained by accessing the FHCF website at www.sbafla.com/fhcf; by submitting a written request to the State Board of Administration at P. O. Box 13300, Tallahassee, Florida 32317-3300; or by calling (850) 413-1335.

(4)(a) Subparagraph 215.555(2), Florida Statutes, specifies definitions to be used in Section 215.555, Florida Statutes. SB 1058 as enacted during the 2022 Regular Session of the Florida Legislature added subparagraph 215.555(2)(p) to define the term “unsound insurer” as “...an insurer determined by the Office of Insurance Regulation to be in unsound condition as defined in Section 624.80(2) or an insurer placed in receivership under chapter 631.” In addition, SB 1058 as enacted amends Section 215.555(5)(e), Florida Statutes, revising requirements for coverage under the Florida Hurricane Catastrophe Fund of certain policies assumed by an authorized insurer or Citizens Property Insurance Corporation.

(b) The purpose of the subsection of this rule is to implement the revisions to subparagraphs Section 215.555(2)(p) and (5)(e) only for the 2022-2023 Reimbursement Contract, including Addendum 1, and without consideration of the dates on which the Reimbursement Contract was executed or took effect.

Rulemaking Authority 215.555(3) FS. Law Implemented 215.555 FS. History—New 5-31-94, Amended 8-29-95, 5-19-96, 6-19-97, 5-28-98, 5-17-99, 9-13-99, 6-19-00, 6-3-01, 6-2-02, 11-12-02, 5-13-03, 5-19-04, 8-29-04, 5-29-05, 11-13-05, 5-10-06, 9-5-06, 5-8-07, 8-13-07, 6-8-08, 9-2-08, 3-30-09, 8-23-09, 3-29-10, 8-8-10, 12-12-10, 9-11-11, 12-19-11, 11-18-12, 12-2-13, 11-12-14, 6-2-15, 1-3-16, 11-9-16, 12-6-17, 1-29-19, 9-17-19, 11-12-19, 11-17-20, 11-10-21, ~~X-XX-22~~.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Gina Wilson, FHCF Chief Operating Officer, State Board of Administration of Florida.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: The Trustees of the State Board of Administration of Florida.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 8, 2022

Section III

Notice of Changes, Corrections and Withdrawals

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Board of Pilot Commissioners

RULE NO.: RULE TITLE:

61G14-15.004: Boarding and Disembarking
NOTICE OF CORRECTION

Notice is hereby given that the following correction has been made to the proposed rule in Vol. 48 No. 162, August 19, 2022 issue of the Florida Administrative Register.

The rule notice text incorrectly stated Latitudes and Longitudes for (1)(b).

The correct text is as follows:

(b) Jacksonville: For vessels drawing over 40 feet and up to 47 feet, pilots board and disembark in the vicinity of Latitude 30° 21' 53" N, Longitude 081° 10' 32" W (Area A). For vessels drawing over 40 feet and less, pilots board and disembark in the vicinity of Latitude 30° 23' 35" N, Longitude 081° 19' 8" W (Area B).

The person to be contacted regarding this rule is: Amanda Ackerman, Executive Director, [Department of Business and Professional Regulation](#), Board of Pilot Commissioners, 2601 Blair Stone Road, Tallahassee, FL 32399-0790; or by electronic mail: Amanda.Ackermann@myfloridalicense.com.

Section IV

Emergency Rules

NONE

Section V

Petitions and Dispositions Regarding Rule Variance or Waiver

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Building Code Administrators and Inspectors Board

RULE NO.: RULE TITLE:

61G19-7.008 Certificates of Satisfactory Completion

NOTICE IS HEREBY GIVEN that on August 15, 2022, the Building Code Administrators and Inspectors Board, received a petition for variance or waiver submitted by England Training Division, LLC, on behalf of Elisabeth Richter, seeking a variance of subsection 61G19-7.008(2), Florida Administrative Code, requesting approval to issue a Certificate of Satisfactory Completion for a training program which extended past the required thirty six (36) months.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Krista B. Woodard, Executive Director, 2601 Blair Stone Road, Tallahassee, FL 32399-0783, or by electronic mail – Krista.Woodard@myfloridalicense.com. Comments on this petition should be filed within 14 days of publication of this notice.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Building Code Administrators and Inspectors Board

RULE NO.: RULE TITLE:

61G19-7.008 Certificates of Satisfactory Completion

NOTICE IS HEREBY GIVEN that on August 15, 2022, the Building Code Administrators and Inspectors Board, received a petition for variance or waiver submitted by England Training Division, LLC, on behalf of Cary Ramsay, seeking a variance of subsection 61G19-7.008(2), Florida Administrative Code, requesting approval to issue a Certificate of Satisfactory Completion for a training program which extended past the required thirty six (36) months.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Krista B. Woodard, Executive Director, Building Code Administrators and Inspectors Board, 2601 Blair Stone Road, Tallahassee, FL 32399-0783, or by electronic mail – Krista.Woodard@myfloridalicense.com. Comments on this petition should be filed within 14 days of publication of this notice.

DEPARTMENT OF HEALTH

Board of Opticianry

RULE NO.: RULE TITLE:

64B12-16.004 Termination of Apprenticeship

The Board of Opticianry hereby gives notice: of the issuance of an Order Denying Petition for Variance and Waiver, filed by

Gloriann D. Tavares on July 27, 2022. The Notice of Petition for Waiver and Variance was published in Vol. 48, No. 147, of the July 29, 2022, Florida Administrative Register. The Board considered the Petition at a duly-noticed public meeting held on August 12, 2022. The Board’s Order, filed on August 19, 2022, denied the petition. The Board found that petitioner failed to demonstrate how compliance with subsections 64B12-16.004(1) and (2), F.A.C. would pose an undue hardship on Petitioner or violate principles of fairness.

A copy of the Order or additional information may be obtained by contacting: Ashleigh Irving, Executive Director, Board of Opticianry, 4052 Bald Cypress Way, Bin C08, Tallahassee, Florida 32399-3258.

DEPARTMENT OF HEALTH

Board of Opticianry

RULE NO.: RULE TITLE:

64B12-15.001 Continuing Education for License Renewal
 The Board of Opticianry hereby gives notice: of the issuance of an Order Denying Petition for Variance and Waiver, filed by Andrew Chess on August 3, 2022. The Notice of Petition for Waiver and Variance was published in Vol. 48, No. 151, of the August 4, 2022, Florida Administrative Register. The Board considered the Petition at a duly-noticed public meeting held on August 12, 2022. The Board’s Order, filed on August 19, 2022, denied the petition. The Board found that petitioner failed to demonstrate how compliance with subsection 64B12-15.001 (2), F.A.C. would pose an undue hardship on Petitioner or violate principles of fairness.

A copy of the Order or additional information may be obtained by contacting: Ashleigh Irving, Executive Director, Board of Opticianry, 4052 Bald Cypress Way, Bin C08, Tallahassee, Florida 32399-3258.

DEPARTMENT OF HEALTH

Board of Physical Therapy Practice

RULE NO.: RULE TITLE:

64B17-3.007 Board Approved Credentialing Agencies; Credentials Evaluation Reports
 NOTICE IS HEREBY GIVEN that on August 18, 2022, the Board of Physical Therapy Practice, received a petition for variance or waiver from Kanwal Bhardwaj. Although a rule number is not specified in the Petition, Petitioner appears to be seeking a variance or waiver of paragraph 64B17-3.007(2)(c), F.A.C., that states, the Board will approve credentialing agencies to conduct educational equivalence evaluations if such agency uses the Federation of State Boards of Physical Therapy (FSBPT) coursework evaluation tool that reflects the educational criteria in place at the time of graduation.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Allen Hall, Executive Director, Board of Physical Therapy Practice, 4052 Bald Cypress Way, Bin #C05,

Tallahassee, Florida 32399-3253, Allen.Hall@flhealth.gov, within 14 days of publication of this notice.

DEPARTMENT OF CHILDREN AND FAMILIES

Family Safety and Preservation Program

RULE NO.: RULE TITLE:

65C-22.001 General Requirements

The Department of Children and Families hereby gives notice: The Department has issued an order disposing of the petition for variance from section 3.9.3.E of the Child Care Facility Handbook, which is incorporated by reference in subsection 65C-22.001(6), Florida Administrative Code, from Growing Room Tallahassee. The Notice of Petition for Variance was published on June 6, 2022, in Volume 48, Number 109 of the Florida Administrative Register. Subsection 65C-22.001(6), F.A.C., states in pertinent part that child care programs must follow the standards found in the Child Care Facility Handbook (December 2019). Section 3.9.3.E of the Handbook requires childcare facility provides that choose to provide or make available food to children in care from an outside source, such as a caterer, or a licensed childcare facility under the same ownership that includes a food preparation area that meets licensing standards, to ensure that all food intended for consumption is free from spoilage and contamination and safe for human consumption.

The Department granted the variance as long as certain conditions are and continue to be met. The variance was granted because Petitioner demonstrated a substantial hardship and that the purpose of the underlying statute will be fulfilled.

A copy of the Order or additional information may be obtained by contacting: Agency Clerk, Department of Children and Families, 2415 North Monroe St., Ste. 400, Tallahassee, FL 32303 or Agency.Clerk@myflfamilies.com.

DEPARTMENT OF CHILDREN AND FAMILIES

Substance Abuse Program

RULE NO.: RULE TITLE:

65D-30.0141 Needs Assessment for Medication-Assisted Treatment for Opioid Use Disorders

The Department of Children and Families hereby gives notice: An order has been issued disposing of the petition for variance from or waiver of subsection 65D-30.0141(2), Florida Administrative Code, from Florida Treatment Services as it pertains to a location in Pasco County. The Notice of Variances and Waivers was published in Volume 48, No. 115 of the Florida Administrative Register on June 14, 2022. Subsection 65D-30.0141(2) of the Code requires awarded applicants to receive at least a probationary license within two (2) years of receipt of an award letter connected to their Methadone Medication-Assisted Treatment Application to Proceed to Licensure Application. If an applicant fails to obtain a

probationary license within the specified time, the Department shall rescind the award.

On July 27, 2022, Petitioner filed a written withdrawal of the petition for variance. Accordingly, the petition is dismissed.

A copy of the Order or additional information may be obtained by contacting: Agency Clerk, Department of Children and Families, 2415 North Monroe Street, Suite 400, Tallahassee, FL 32303 or Agency.Clerk@myflfamilies.com.

Section VI

Notice of Meetings, Workshops and Public Hearings

EXECUTIVE OFFICE OF THE GOVERNOR

Division of Emergency Management

The Florida Division of Emergency Management announces a public meeting to which all persons are invited.

DATE AND TIME: September 1, 2022, 10:00 a.m.

CANCELLED

PLACE: CANCELLED

GENERAL SUBJECT MATTER TO BE CONSIDERED:

Please note the PUBLIC MEETING (notice published on 8/17/2022 - Vol. 48/160) is cancelled. However, the HEARING (notice published 8/17/2022 - Vol. 48/160) is still going forward.

A copy of the agenda may be obtained by contacting: Stephanie Stachowicz, Stephanie.Stachowicz@em.myflorida.com.

EXECUTIVE OFFICE OF THE GOVERNOR

Division of Emergency Management

RULE NO.: RULE TITLE:

27P-2.002 State Comprehensive Emergency Management Plan Adopted

The Florida Division of Emergency Management announces a public meeting to which all persons are invited.

DATE AND TIME: September 1, 2022, 10:00 a.m.

CANCELLED

PLACE: CANCELLED

GENERAL SUBJECT MATTER TO BE CONSIDERED:

Please note the PUBLIC MEETING (Notice published 8/17/2022 - Vol. 48/160) has been cancelled. However, the HEARING (Notice published 8/17/2022 - Vol. 48/160) remains scheduled.

A copy of the agenda may be obtained by contacting: Stephanie Stachowicz, Stephanie.Stachowicz@em.myflorida.com.

DEPARTMENT OF ENVIRONMENTAL PROTECTION

Office of the Secretary

The Florida Department of Environmental Protection announces a public meeting to which all persons are invited.

DATE AND TIME: September 14, 2022, 9:00 a.m.

PLACE: Interested parties may participate via GoToMeeting at: <https://attendee.gotowebinar.com/register/3268361410724614672>

After registering, you will receive a confirmation email from customercare@gotowebinar.com containing information about joining the webinar.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Recreational Trails Program will conduct a Recreational Trails Program Advisory Committee meeting to review the annual Priority List from applications received during the 2022-2023 application cycle. The Committee will also discuss available funding, bylaw revisions, new committee members and any other business deemed necessary.

A copy of the agenda may be obtained by contacting: Lauren Cruz, Land and Recreation Grants Program, Division of State Lands, Florida Department of Environmental Protection, 3900 Commonwealth Blvd., Mail Station 585, Tallahassee, Florida 32399, (850) 245-2681, Lauren.Cruz@FloridaDEP.gov, or at <https://floridadep.gov/lands/land-and-recreation-grants/content/rtp-assistance>

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: Lauren Cruz using the contact information provided above. 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 HEALTH

Board of Acupuncture

The Board of Acupuncture announces a public meeting to which all persons are invited.

DATE AND TIME: September 23, 2022, 9:00 a.m. EDT

PLACE: Please join my meeting from your computer, tablet or smartphone. <https://meet.goto.com/701171493>

You can also dial in using your phone. United States (Toll Free): 1(866)899-4679, United States: (571)317-3116, Access Code: 701-171-493

GENERAL SUBJECT MATTER TO BE CONSIDERED: General business of the board

A copy of the agenda may be obtained by contacting: Board website, www.floridasacupuncture.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 7 days before the workshop/meeting by contacting: M. Derek Nieves, Regulatory Specialist III, at (850)245-4161 or MQA.Acupuncture@flhealth.gov or 4052 Bald Cypress Way, #C-06, Tallahassee, FL 32399. 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: M. Derek Nieves, Regulatory Specialist III, at (850)245-4161 or MQA.Acupuncture@flhealth.gov or 4052 Bald Cypress Way, #C-06, Tallahassee, FL 32399.

DEPARTMENT OF HEALTH

Division of Emergency Preparedness and Community Support
The Bureau of Emergency Medical Oversight's EMS Advisory Council & Constituent Groups announces a public meeting to which all persons are invited.

DATES AND TIMES: Tuesday, September 13, 2022, 8:00 a.m. – 5:30 p.m.; Wednesday, September 14, 2022, 9:00 a.m. – 5:30 p.m.; Thursday, September 15, 2022, 9:00 a.m. – 12:00 Noon

PLACE: IN PERSON at the OMNI Resort at ChampionsGate - 1500 Masters Boulevard, ChampionsGate, Florida 33896

Virtual participation will be made available. Please visit the EMS Advisory Council webpage to access virtual meeting links - <https://www.floridahealth.gov/provider-and-partner-resources/advisory-councils-stakeholder-groups/ems-advisory-council/index.html>

GENERAL SUBJECT MATTER TO BE CONSIDERED: To conduct the general business of the EMS Advisory Council in accordance with section 401.245, Florida Statute.

A copy of the agenda may be obtained by contacting: Kaylin Williams via phone (850)245-4055 or through email: Kaylin.Williams@flhealth.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 7 days before the workshop/meeting by contacting: Kaylin Williams via phone (850)245-4055 or through email: Kaylin.Williams@flhealth.gov. 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: Kaylin Williams via phone (850)245-4055 or through email: Kaylin.Williams@flhealth.gov.

GOAL ASSOCIATES

The Florida Department of Transportation District Four announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, August 31, 2022, 6:00 p.m. – 7:00 p.m.

PLACE: The public meeting will be offered in two different formats: virtual and in-person. Both formats will occur simultaneously. To attend the virtual (online) Public Meeting from your computer, tablet, or smartphone, please register using this link: <https://bit.ly/FDOTD4-PembrokeRoad>. If you prefer to join by phone, please dial (562) 247-8422, Access Code: 540-054-748. The in-person public meeting will take place at on the same date and time and will be held at the Miramar Branch Library & Education Center Multi-Purpose Room, 2050 Civic Center Place, Miramar, FL 33025. The latest social distancing guidelines will be followed.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Department of Transportation (FDOT) District Four will hold a public meeting for the SR 824/Pembroke Road from east of Oleander Drive to east of South 61st Avenue Resurfacing, Restoration, and Rehabilitation (RRR) Project in Broward County, Florida. The Financial Project ID Number is 446372-1-52-01. The purpose of the project is to preserve the service life of the roadway by repaving and restriping. Additional improvements include drainage, signalization, signing and pavement markings, and lighting upgrades.

Construction is anticipated to begin in Fall 2023 and end in Fall 2025.

The estimated Construction Cost is \$ 3.4 Million.

The Public Meeting will be offered in two different formats: virtual and in-person. Both formats will consist of a formal presentation followed by question-and-answer session. Online attendees may submit questions via the online chat or by email to the Project Manager. In-person attendees may submit verbal or written comments at the meeting. Staff will be available to answer questions and provide assistance. Comments and questions will be answered in the order received. If your question is not answered during the meeting, a response will be provided in writing following the meeting. Questions and comments may also be submitted prior to the meeting by emailing the Project Manager. For further information about the project, please visit the project website at https://www.d4fdot.com/bcfdot/design_projects.asp.

A copy of the agenda may be obtained by contacting: Mrs. Jamie Polidora, PE, PhD, FDOT Project Manager, at (954) 777-4633, toll free at (866) 336-8435, ext. 4633, or by email at jamie.polidora@dot.state.fl.us.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 7 days before the workshop/meeting by contacting: FDOT Project Manager, Mrs. Jamie Polidora, PE, PhD, at (954) 777-4633 or in writing at FDOT, 3400 West Commercial Boulevard, Fort Lauderdale, Florida 33309 or by email at: jamie.polidora@dot.state.fl.us. If you are hearing or speech impaired, please contact the agency using the Florida

Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

For more information, you may contact: Mrs. Jamie Polidora, PE, PhD, FDOT Project Manager, Florida Department of Transportation District Four, 3400 West Commercial Boulevard, Fort Lauderdale, Florida 33309 or by telephone at (954) 777-4633 or by email at jamie.polidora@dot.state.fl.us.

FLORIDA LEAGUE OF CITIES

The Florida Municipal Investment Trust (FMIvT) announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, September 22, 2022, 1:00 p.m.

PLACE: Wyndham Grand Clearwater Beach, 100 Coronado Drive, Clearwater, Florida 33767 – (727)-281-9500

GENERAL SUBJECT MATTER TO BE CONSIDERED: Florida Municipal Investment Trust (FMIvT) general meeting conducted through the use of communications media technology, as authorized by Section 163.01(18), Florida Statutes. Persons interested in attending may do so in person Wyndham Grand Clearwater Beach, 100 Coronado Drive, Clearwater, Florida 33767 – (727)-281-9500, where a communications media technology facility will be located.

A copy of the agenda may be obtained by contacting: Penny Mitchell, email: pmitchell@flcities.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 7 days before the workshop/meeting by contacting: Penny Mitchell, email: pmitchell@flcities.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: Penny Mitchell, email: pmitchell@flcities.com

FLORIDA LEAGUE OF CITIES

The Florida Municipal Loan Council (FMLC) announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, September 22, 2022, 10:00 a.m.

PLACE: Wyndham Grand Clearwater Beach, 100 Coronado Drive, Clearwater, Florida 33767 – (727)-281-9500

GENERAL SUBJECT MATTER TO BE CONSIDERED: Florida Municipal Loan Council (FMLC) general meeting conducted through the use of communications media technology, as authorized by Section 163.01(18), Florida Statutes. Persons interested in attending may do so in person at Wyndham Grand Clearwater Beach, 100 Coronado Drive,

Clearwater, Florida 33767 – (727)-281-9500 where a communications media technology facility will be located.

A copy of the agenda may be obtained by contacting: Penny Mitchell, email: pmitchell@flcities.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 7 days before the workshop/meeting by contacting: Penny Mitchell, email: pmitchell@flcities.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: Penny Mitchell, email: pmitchell@flcities.com

FLORIDA LEAGUE OF CITIES

The Florida Municipal Pension Trust Fund (FMPTF) announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, September 22, 2022, 11:00 a.m.

PLACE: Wyndham Grand Clearwater Beach, 100 Coronado Drive, Clearwater, Florida 33767 – (727) 281-9500

GENERAL SUBJECT MATTER TO BE CONSIDERED: Florida Municipal Pension Trust Fund (FMPTF) general meeting conducted through the use of communications media technology, as authorized by Section 163.01(18), Florida Statutes. Persons interested in attending may do so in person at Wyndham Grand Clearwater Beach, 100 Coronado Drive, Clearwater, Florida 33767 – (727)-281-9500, where a communications media technology facility will be located.

A copy of the agenda may be obtained by contacting: Penny Mitchell, email: pmitchell@flcities.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 7 days before the workshop/meeting by contacting: Penny Mitchell, email: pmitchell@flcities.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: Penny Mitchell, email: pmitchell@flcities.com

FLORIDA LEAGUE OF CITIES

The Florida Municipal Insurance Trust (FMIT) announces a public meeting to which all persons are invited.

DATE AND TIME: Friday, September 23, 2022, 8:00 a.m.

PLACE: Wyndham Grand Clearwater Beach, 100 Coronado Drive, Clearwater, Florida 33767 – (727)-281-9500

GENERAL SUBJECT MATTER TO BE CONSIDERED: Florida Municipal Insurance Trust (FMIT) general meeting conducted through the use of communications media technology, as authorized by Section 163.01(18), Florida Statutes. Persons interested in attending may do so in person at Wyndham Grand Clearwater Beach, 100 Coronado Drive, Clearwater, Florida 33767 – (727)-281-9500, where a communications media technology facility will be located.

A copy of the agenda may be obtained by contacting: Penny Mitchell, email: pmitchell@flcities.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 7 days before the workshop/meeting by contacting: Penny Mitchell, email: pmitchell@flcities.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: Penny Mitchell, email: pmitchell@flcities.com

Section VII
Notice of Petitions and Dispositions
Regarding Declaratory Statements

NONE

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

CALHOUN LIBERTY HOSPITAL
CALHOUN LIBERTY HOSPITAL REPLACEMENT
HOSPITAL

Calhoun Liberty Hospital, Inc. is soliciting formal, competitive, sealed bids from contractors on General Contract work for the construction of a new 2-story 25-Bed Critical Access Hospital at a new site in Blountstown, Florida. Additional work for the project includes the construction of the service building/central utility plan (CUP), helipad and site work. Construction consists of approximately 76,000 square feet. All bids must be on a lump sum basis; segregated bids will not be accepted. The lowest responsible bidder will be awarded the project.

This project is being partially funded by Department of Economic Opportunity (DEO) – CDBG-DR Agreement M0032, as well as through multiple federal monies and grants, and must comply with specific federal laws.

Calhoun Liberty Hospital Association, Inc. will receive sealed bids until 2:00 p.m. (Central Time) on Tuesday, October 11, 2022, at the Calhoun County Airport-F95 located at 16701 NW Agri Park Road, Altha, Florida 32421. Bids received after that time will not be accepted. Bids will be opened publicly and read aloud at 2:01 p.m. of the same date.

A Mandatory Pre-Bid Meeting will be held for General Contractors on Tuesday, September 6, 2022, 2:00 p.m. (Central Time) at the Calhoun County Airport-F95 located at 16701 NW

Agri Park Road, Altha, Florida 32421. The Pre-Bid Conference shall be attended in person or by the video conferencing platform.

For more information and full Bid Specifications, contact Emily Winston at ewinston@craarchitects.com.

**Section XII
Miscellaneous**

DEPARTMENT OF STATE

Index of Administrative Rules Filed with the Secretary of State Pursuant to subparagraph 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., Wednesday, August 17, 2022 and 3:00 p.m., Tuesday, August 23, 2022.

Rule No.	File Date	Effective Date
53ER22-56	8/17/2022	8/17/2022
61H1-26.005	8/18/2022	9/7/2022
61H1-33.0033	8/18/2022	9/7/2022
61H1-33.006	8/18/2022	9/7/2022
61H1-33.001	8/18/2022	9/7/2022
64B8-8.001	8/23/2022	9/12/2022
64B8-9.0091	8/22/2022	9/11/2022
68B-14.039	8/18/2022	1/1/2023
68B-22.001	8/18/2022	9/1/2022
68B-22.002	8/18/2022	9/1/2022
68B-22.005	8/18/2022	9/1/2022
68B-22.007	8/18/2022	9/1/2022
68D-15.003	8/23/2022	9/12/2022

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
5K-4.020	12/10/2021	**/**/****
5K-4.035	12/10/2021	**/**/****
5K-4.045	12/10/2021	**/**/****
60FF1-5.009	7/21/2016	**/**/****

62-6.001	5/10/2022	**/**/****
62-600.405	11/16/2021	**/**/****
62-600.705	11/16/2021	**/**/****
62-600.720	11/16/2021	**/**/****
64B8-10.003	12/9/2015	**/**/****
65C-9.004	3/31/2022	**/**/****
69L-7.020	10/22/2021	**/**/****
64B8-10.003	12/9/2015	**/**/****

FLORIDA COMMISSION ON OFFENDER REVIEW

RULE NO.: RULE TITLE:

23-21.006 Initial Interview Procedure

NOTICE OF DENIAL OF PETITION TO INITIATE RULEMAKING

NOTICE IS HEREBY GIVEN that the Florida Commission on Offender Review has issued an Order Denying Petition to Initiate Rulemaking in response to June 28, 2022, petition filed by Jeffrey Walker [DC 075763] By order dated August 18, 2022, the Commission denied the petition seeking to amend Rule 23-21.006, F.A.C.

A copy of the petition and the Commission Order No. 22-09-AR may be obtained by contacting: Rana Wallace, General Counsel, Commission on Offender Review, 4070 Esplanade Way, Tallahassee, Florida 32399, E: fcorlegal@fcor.state.fl.us.

FLORIDA COMMISSION ON OFFENDER REVIEW

RULE NO.: RULE TITLE:

23-21.013 Subsequent Interview Procedure

NOTICE OF DENIAL OF PETITION TO INITIATE RULEMAKING

NOTICE IS HEREBY GIVEN that the Florida Commission on Offender Review has issued an Order Denying Petition to Initiate Rulemaking in response to June 28, 2022, petition filed by Jeffrey Walker [DC 075763] By order dated August 18, 2022, the Commission denied the petition seeking to amend Rule 23-21.013, F.A.C.

A copy of the petition and the Commission Order No. 22-11-AR may be obtained by contacting: Rana Wallace, General Counsel, Commission on Offender Review, 4070 Esplanade Way, Tallahassee, Florida 32399, E: fcorlegal@fcor.state.fl.us.

FLORIDA COMMISSION ON OFFENDER REVIEW
 RULE NO.: RULE TITLE:
 23-21.009 Matrix Time Ranges
 NOTICE OF DENIAL OF PETITION TO INITIATE
 RULEMAKING
 NOTICE IS HEREBY GIVEN that the Florida Commission on
 Offender Review has issued an Order Denying Petition to
 Initiate Rulemaking in response to June 28, 2022, petition filed
 by Jeffrey Walker [DC 075763] By order dated August 18,
 2022, the Commission denied the petition seeking to amend
 Rule 23-21.009, F.A.C.
 A copy of the petition and the Commission Order No. 22-04-
 AR may be obtained by contacting: Rana Wallace, General
 Counsel, Commission on Offender Review, 4070 Esplanade
 Way, Tallahassee, Florida 32399, E: fcorlegal@fcor.state.fl.us.

AGENCY FOR HEALTH CARE ADMINISTRATION
 Certificate of Need
 LETTERS OF INTENT
 The Agency for Health Care Administration received and
 accepted the following letters of intent for the September 28,
 2022 application filing date for the Hospice batching cycle:
 County: Hernando District: 3D
 Date Filed: 08/22/2022 LOI #: H2208001
 Applicant/Facility/Project: Affinity Care of Hernando County
 LLC
 Project Description: Establish a new hospice program
 County: Hernando District: 3D
 Date Filed: 08/22/2022 LOI #: H2208002
 Applicant/Facility/Project: Seasons Hospice & Palliative Care
 of Pasco County, LLC d/b/a AccentCare Hospice & Palliative
 Care of Pasco County
 Project Description: Establish a new hospice program
 If requested within 14 days after notice that an application
 has been filed, a public hearing may be held at the local level
 within 21 days after October 26, 2022, the date the application
 is scheduled to be deemed complete. Tentative hearing dates
 will be published on October 5, 2022.

WESTON P&C INSURANCE COMPANY
 Florida Department of Financial Services, Receiver CANTILLO
 & BENNETT, L.L.P., Special Deputy Receiver
 Florida Department of Financial Services, Receiver
 Cantilo & Bennett, L.L.P., Special Deputy Receiver
 Notice to all policyholders, creditors, and claimants having
 business with Weston Property and Casualty Insurance
 Company
 IN THE CIRCUIT COURT OF THE SECOND JUDICIAL
 CIRCUIT, IN AND FOR LEON COUNTY, FLORIDA, Case
 NO. 2022-CA-001378
 In Re: The Receivership of Weston Property and Casualty
 Insurance Company, a Florida corporation authorized to

transact fire, allied lines, homeowners multiple peril,
 commercial multiple peril, other liability, burglary, theft, and
 boiler and machinery lines of business.
 You are hereby notified that by order of the Circuit Court of the
 Second Judicial Circuit, in and for Leon County, Florida,
 entered on the 8th day of August 2022, the Department of
 Financial Services of the State of Florida (the "Department")
 was appointed as Receiver of Weston Property and Casualty
 Insurance Company ("Weston"), and was ordered to liquidate
 the assets of the company. Cantilo& Bennett, L.L.P. was
 appointed by the Department as the Special Deputy Receiver
 (the "SDR") of Weston. The SDR, under the Receiver's
 supervision, is responsible for administration of Weston and its
 property.
 Policyholders, claimants, creditors, and other persons having
 claims against the assets of Weston Property and Casualty
 Insurance Company shall present such claims to the SDR on or
 before August 8, 2023, or such claims will be considered late
 filed.
 Forms for the presentation of such claims concerning the
 Weston receivership, once published, will be found at the
 SDR's web site, www.weston-ins-liquidation.com. Consumers
 with questions regarding the Weston receivership should
 contact the company directly at Claims/Customer Service:
 (877) 505-3040. If you have any non-claims related questions
 regarding the Weston receivership, please visit the SDR's web
 site, or contact the SDR toll free by calling (800) 579-6817.

DEPARTMENT OF FINANCIAL SERVICES
 FSC - Financial Institution Regulation
 Office of Financial Institutions
 NOTICE OF FILINGS
 Financial Services Commission
 Office of Financial Regulation
 August 24, 2022
 Notice is hereby given that the Office of Financial Regulation,
 Division of Financial Institutions, has received the following
 application. Comments may be submitted to the Division
 Director, 200 East Gaines Street, Tallahassee, Florida 32399-
 0371, for inclusion in the official record without requesting a
 hearing. However, pursuant to provisions specified in Chapter
 69U-105, Florida Administrative Code, any person may request
 a public hearing by filing a petition with the Agency Clerk as
 follows:

By Mail or Facsimile	OR	By Hand Delivery
Agency Clerk		Agency Clerk
Office of Financial Regulation		Office of Financial Regulation
P.O. Box 8050		General Counsel's Office
Tallahassee, Florida 32314-8050		The Fletcher Building, Suite 504
Phone: (850)410-9889		101 East Gaines Street
Fax: (850)410-9663		Tallahassee, Florida 32399-0379
		Phone: (850)410-9889

In accordance with the Americans with Disabilities Act, persons with disabilities needing a special accommodation to participate in this proceeding should contact the Agency Clerk no later than seven (7) days prior to the filing deadline or proceeding, at the Office of Financial Regulation, The Fletcher Building, Suite 504, 101 East Gaines Street, Tallahassee, Florida 32399-0379, Phone: (850) 410-9889, or by Email: agency.clerk@flofr.gov.

The Petition must be received by the Clerk within twenty-one (21) days of publication of this notice (by 5:00 p.m., September 13, 2022):

APPLICATION AND PLAN FOR THE PURCHASE OF CERTAIN ASSETS AND ASSUMPTION OF CERTAIN LIABILITIES

Acquiring Entity: Harvesters Credit Union, Cantonment, Florida

Selling Entity: First National Bank Northwest Florida, Panama City, Florida

Received: August 18, 2022

Distribution: (Publication Not Required)

Federal Deposit Insurance Corporation, Atlanta, GA

Federal Reserve Bank of Atlanta, Atlanta, GA

Comptroller of the Currency, Atlanta, GA

Florida Bankers Association, Tallahassee, FL

Michael M. Bell, Esq.

Jared Ross

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.
