

Section I
**Notice of Development of Proposed Rules
and Negotiated Rulemaking**

**DEPARTMENT OF BUSINESS AND PROFESSIONAL
REGULATION**

Building Code Administrators and Inspectors Board

RULE NO.: **RULE TITLE:**
61G19-5.007 Notice of Noncompliance
PURPOSE AND EFFECT: The Board proposes a rule amendment to update the notice of noncompliance to comply with statutory requirements.
SUBJECT AREA TO BE ADDRESSED: The rule amendment addresses the notice of noncompliance.
RULEMAKING AUTHORITY: 455.225, 468.606 FS.
LAW IMPLEMENTED: 455.225, 468.621 FS.
IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.
THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Krista Woodard, Executive Director, Building Code Administrators and Inspectors Board, 2601 Blair Stone Road, Tallahassee, Florida 32399-0791, Krista.Woodard@myfloridalicense.com
THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

**DEPARTMENT OF BUSINESS AND PROFESSIONAL
REGULATION**

Florida Real Estate Commission

RULE NO.: **RULE TITLE:**
61J2-10.032 Notice Requirements
PURPOSE AND EFFECT: The Board proposes an amendment to update the notice requirements.
SUBJECT AREA TO BE ADDRESSED: The amended rule addresses the notice requirements.
RULEMAKING AUTHORITY: 475.05, 475.25 FS.
LAW IMPLEMENTED: 83.49(3)(d), 475.25 FS.
IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.
THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Giuvanna Corona, Executive Director, Florida Real Estate

Commission, 400 W. Robinson Street, #N801, Orlando, FL 32801, Giuvanna.Corona@myfloridalicense.com.
THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.

Section II
Proposed Rules

DEPARTMENT OF EDUCATION

Commission for Independent Education

RULE NO.: **RULE TITLE:**
6E-7.001 Designation of Restrooms and Changing
Facilities in Private Postsecondary
Educational Institutions

PURPOSE AND EFFECT: To implement House Bill 1521 (Chapter. 2023-106, Laws of Florida) which was passed during the 2023 legislative session creating s. 553.865, F.S., providing requirements for the designation of restrooms and changing facilities for the exclusive use of males or females, or a unisex restroom or changing facility, and prohibiting persons from willfully entering a restroom or changing facility for the opposite sex, except in certain specified circumstances. The rule will address compliance reporting by colleges and universities licensed by the Commission for Independent Education, and institutions which are not required to obtain a license from the commission under s. 1005.06(1)(b)-(f), F.S.

SUMMARY: Requires colleges and universities licensed by the Commission for Independent Education, and institutions not under the jurisdiction or purview of the commission under s. 1005.05(1)(b)-(f), F.S., to adhere to statutory requirements for the designation of restrooms and changing facilities based on sex, or provide unisex facilities, and to certify compliance with the requirements on a form included in this rule.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: The Commission has determined that the proposed rule will not require legislative ratification based upon the following: the requirements found in the proposed rule are based upon or required by section 553.865, F.S. As a result, if any cost is incurred by the institutions; it is due to the statute and not the rule. Moreover, the rule includes a reporting form

that should minimize any costs incurred by the institutions. The Agency has determined that this will not have an adverse impact on economic growth or business competitiveness or increase regulatory costs or any other factor set forth in s. 120.541(2), F.S., or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year 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: 553.865(16), 1005.22(1)(e), F.S.

LAW IMPLEMENTED: 553.865(12)(e), 1005.31, F.S.

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

DATE AND TIME: October 18, 2023, 9:00 a.m.

PLACE: Caribe Royale Orlando, 8101 World Center Drive, Grand Sierra Ballroom D, Orlando, FL 32821

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Tiffany Hurst, Executive Director, Commission for Independent Education, (850)245-3200 or tiffany.hurst@fldoe.org.

THE FULL TEXT OF THE PROPOSED RULE IS:

6E-7.001 Designation of Restrooms and Changing Facilities in Private Postsecondary Educational Institutions.

(1) Purpose. The purpose of this rule is to provide requirements regarding restroom and changing facilities at colleges and universities licensed by the Commission for Independent Education and at institutions not under the jurisdiction or purview of the commission, as identified in s. 1005.06 (1)(b)-(f), Florida Statutes (F.S.) pursuant to s. 553.865, F.S.

(2) Compliance. Colleges and universities licensed by the Commission for Independent Education, and institutions not under the jurisdiction or purview of the commission, as identified in s. 1005.06(1)(b)-(f), F.S., must comply with all applicable requirements of s. 553.865, F.S., and update policies and procedures pertaining to the use of restrooms and changing facilities by males or females based on biological sex at birth. This includes, but is not limited to, the following:

(a) That restrooms are designated for exclusive use by males or females, as defined s. 553.865(3), F.S., or that there is a unisex restroom.

(b) That changing facilities are designated for exclusive use by males or females, as defined in s. 553.865(3), F.S., or that there is a unisex changing facility.

(c) That disciplinary policies for administrative personnel and instructional personnel have been established that comply with s. 553.865(9)(d), F.S.

(d) That the student handbook, disciplinary procedures, and code of conduct have been updated according to s. 553.865(9)(a), F.S.

(e) That the employee handbook, disciplinary procedures, and code of conduct have been updated according to s. 553.865(9)(d), F.S.

(f) That the student and employee handbooks, disciplinary procedures, and codes of conduct provide notice to students, administrative personnel, instructional personnel, security personnel and law enforcement personnel of the right to file a complaint with the Attorney General alleging that the college, university, or institution not under the purview of the commission, as identified in s. 1005.06(1)(b)-(f), F.S., has failed to meet the minimum requirements for restrooms and changing facilities under ss. 553.865(4) and (5), F.S.

(g) That procedures have been established for when any person, not a student or administrative personnel or instructional personnel, improperly enters a restroom or changing facility designated for the opposite sex on the premises of a college or university licensed by the Commission for Independent Education, or on the premises of an institution not under the purview of the commission, as identified in s. 1005.06(1)(b)-(f), F.S., and refuses to depart when asked to do so by administrative personnel, instructional personnel, security personnel, or law enforcement personnel.

(3) Reporting. By April 1, 2024, the owner, director or designated administrator of each college and university licensed by the Commission for Independent Education, and each institution not under the purview of the commission, as identified in s. 1005.06(1)(b)-(f), F.S., must submit the Safety in Private Spaces Act Certification of Compliance, CIE form 901, effective November 2023, which is hereby incorporated by reference, to the Commission for Independent Education via email at cieinfo@fldoe.org, certifying that the college, university, or institution maintains restrooms or changing facilities that meet the requirements of ss. 553.865(4) and (5), F.S. The certification submitted by the college, university or institution will encompass all facilities on all campuses, centers, and special purpose centers. Student housing facilities owned or operated by the college, university, or institution are also subject to this rule and must be included in the certification. If a college, university, or institution is established or acquired after July 1, 2023, the owner, director or designated administrator must submit CIE Form 901 within one (1) year of establishment or acquisition. A college or university licensed by the Commission for Independent Education that fails to timely submit the Safety in Private Spaces Act Certification of Compliance, CIE form 901, certifying compliance with ss.

553.865(4) and (5), F.S., is subject to disciplinary action, up to and including revocation of license.

(4) Institutional Disciplinary Actions. Colleges and universities licensed by the Commission for Independent Education, and institutions not under the jurisdiction or purview of the commission, as identified in s. 1005.06(1) (b)-(f), F.S., must establish a disciplinary policy for administrative personnel and instructional personnel who violate s. 553.865(9)(d), F.S.

(5) An individual certified by the Florida Department of Education may face discipline relating to that certificate pursuant to s. 1012.795, F.S., for violating any provision of s. 553.865, F.S.

Rulemaking Authority 553.865(16), 1005.22(1)(e), 1005.31 FS, Law Implemented 553.865(12)(e), 1005.31 FS. History—New

NAME OF PERSON ORIGINATING PROPOSED RULE:
Tiffany Hurst, Executive Director, Commission for Independent Education.

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: The Commission for Independent Education.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 12, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 3, 2023

DEPARTMENT OF REVENUE

RULE NO.: 12-3.007
RULE TITLE: Delegation of Authority

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-3.007, F.A.C. (Delegation of Authority), is to: (1) reflect the increase in the authority of the Executive Director of the Department of Revenue to approve tax reductions from \$250,000 or less to \$500,000 or less; and (2) reflect the repeal of s. 195.095, F.S., which previously required the Department to maintain an Approved Bidders' List for certain services or equipment for property appraisers, tax collectors, and county commissioners.

SUMMARY: The proposed amendments to Rule 12-3.007, F.A.C. (Delegation of Authority): (1) reflect the authority of the Executive Director of the Department of Revenue to take final agency action in any tax matters arising pursuant to ss. 120.57(1) and (2), F.S., where the amount of tax in controversy does not exceed \$500,000; and (2) remove obsolete provisions regarding the list of persons and firms approved by the Department to contract with property appraisers, tax collectors, or county commissions for assessment or collection services or systems or for the sale of electronic data processing programs or equipment required by s. 195.095, F.S., prior to its repeal.

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), 213.21(5), 409.2557(3) FS.

LAW IMPLEMENTED: 20.05, 20.21, 72.011(1), (3), 120.54, 120.565, 120.569(2), 120.57(1), (2), (3), 120.63(1), 120.74(2), 213.05, 213.21, 213.22, 409.2557 FS.

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

DATE AND TIME: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>.

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: Martha Gregory, Technical Assistance

and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-3.007 Delegation of Authority.

(1) Authority to take the following action is hereby delegated by the Governor and Cabinet acting as the head of the Department of Revenue to the Executive Director of the Department or the Executive Director’s designee:

(a) through (g) No change.

(h) To act on behalf of the agency in carrying out the provisions of chapter 120, F.S., unless prohibited by law or by directives issued by the Governor and Cabinet acting as the head of the Department. This delegation specifically includes, but is not limited to, the following:

1. through 3. No change.

4. To take final agency action in any tax matters arising pursuant to sections 120.57(1) and (2), F.S., where the amount in controversy does not exceed ~~\$250,000~~ \$500,000 in tax.

5. through 10. No change.

(i) through (j) No change

~~(k) To exercise duties and responsibilities relating to approval of the Approved Bidders’ List, pursuant to section 195.095, F.S.~~

(l) through (n) renumbered (k) through (m) No change.

(2) No change.

Rulemaking Authority 213.06(1), 213.21(5), 409.2557(3) FS. Law Implemented 20.05, 20.21, 72.011(1), (3), 120.54, 120.565, 120.569(2), 120.57(1), (2), (3), 120.63(1), 120.74(2), 213.05, 213.21, 213.22, 409.2557 FS. History—New 7-14-80, Amended 12-31-81, 8-29-85, 11-6-85, Formerly 12-3.07, Amended 5-18-86, 12-20-92, 12-6-98, 4-26-10, 7-28-15,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2023

DEPARTMENT OF REVENUE

RULE NO.: 12-11.002
 RULE TITLE: Definitions

PURPOSE AND EFFECT: Rule 12-11.011, F.A.C., Requests for Technical Advice (RTA), was repealed effective March 25, 2020. The purpose of the proposed amendments to Rule 12-

11.002, F.A.C. (Definitions), is to remove an obsolete reference to an RTA.

SUMMARY: The proposed amendment to Rule 12-11.002, F.A.C. (Definitions), removes the obsolete reference to an RTA from the definition of an authorized employee with respect to a technical assistance advisement.

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), 213.22(3) FS

LAW IMPLEMENTED: 213.22 FS.

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

DATE AND TIME: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-11.002 Definitions.

(1) through (6) No change.

(7) "Authorized Employee" ~~shall means mean~~ a person or persons who initiates, conducts, or reviews an examination of information on a transaction(s) or reporting period(s) with respect to which the TAA ~~or RTA~~ request is made.

(8) through (9) No change.

Rulemaking Authority 213.06(1), 213.22(3) FS. Law Implemented 213.22 FS. History--New 5-27-82, Formerly 12-11.02, Amended 10-24-96, 6-28-00, 3-25-20,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2023

DEPARTMENT OF REVENUE

RULE NO.: 12-22.005
 RULE TITLE: Disclosure Procedures

PURPOSE AND EFFECT: Rule 12-11.011, F.A.C., Requests for Technical Advice (RTA), was repealed effective March 25, 2020. The purpose of the proposed amendments to Rule 12-22.005, F.A.C. (Disclosure Procedures), is to remove the obsolete provisions for requests for technical advice, and to remove provisions regarding the disclosure of technical assistance advisements redundant of Rules 12-11.005 and 12-11.006, F.A.C.

SUMMARY: The proposed amendment to Rule 12-22.005, F.A.C. (Disclosure Procedures), removes obsolete references to Requests for Technical Advice (RTAs) and duplicative information regarding Technical Assistance Advisements (TAAs).

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: 213.053 FS.

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

DATE AND TIME: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Martha Gregory, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-22.005 Disclosure Procedures.

(1) through (5) No change.

~~(6) Requests for Technical Assistance Advisements. Technical assistance advisements and requests for technical assistance advisements are confidential and not subject to public inspection or examination pursuant to Chapter 119, F.S. The disclosure of technical assistance advisements is subject to the provisions of Sections 213.053 and 213.22, F.S. Technical assistance advisements with taxpayer names, addresses, and identifying details deleted may be disclosed. The disclosure fee of \$5.00 each or 50 cents per page, whichever is greater, is charged for such disclosures. Requests for copies of technical assistance advisements shall be addressed to the Technical Assistance and Dispute Resolution, P.O. Box 7443, Tallahassee, Florida 32314-7443.~~

(7) through (8) Renumbered (6) through (7) No change.
 Rulemaking Authority 213.06(1), ~~213.22(4)~~ FS. Law Implemented 213.053, ~~213.22~~ FS. History—New 12-18-88, Amended 1-25-12, 5-9-13, 7-28-15, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
 Martha Gregory
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2023

DEPARTMENT OF REVENUE

RULE NO.: 12-24.011
 RULE TITLE: Public Use Forms
 PURPOSE AND EFFECT: Updates to Form DR-600TP, ACH-Credit Payment Method Requirements for Making Electronic Payments (new title), are needed to clarify the field contents and the taxpayer identification number required when setting up an account to pay tax by electronic means using the ACH-Credit method. The purpose of the proposed amendments to Rule 12-24.011, F.A.C. (Public Use Forms), is to incorporate, by reference, updates to Form DR-600TP.

SUMMARY: The proposed amendment to Rule 12-24.011, F.A.C. (Public Use Forms), incorporates, by reference, updated Form DR-600TP, ACH-Credit Payment Method Requirements for Making Electronic Payments (new title), with clarified instructions for setting up an account to pay tax by electronic means using the ACH-Credit method.

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), 443.163(1) FS.

LAW IMPLEMENTED: 119.071(5), 202.30, 206.485, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS.

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

DATE AND TIME: October 12, 2023, 9:00 a.m.
 PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: : Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-24.011 Public Use Forms.

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

(b) No change.

Form Number	Title	Effective Date
(2) No change.		
(3) DR-600TP	ACH-Credit Payment Method Requirements for Making Electronic Payments Florida e-Services (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX05597)	XX/XX07/15
(4) through (5) No change.		

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 6-1-09, Amended 6-28-10, 6-6-11, 5-9-13, 2-17-15, 7-28-15, 1-10-17,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Brinton Hevey
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2023

DEPARTMENT OF REVENUE

RULE NO.: 12-26.008
RULE TITLE: Public Use Forms
PURPOSE AND EFFECT: Section 12, Ch. 2023-17, L.O.F., created paragraph 212.08(7)(v), F.S., providing up to a \$5,000 refund for sales tax paid on building materials used to construct an affordable housing unit subject to an agreement with the Florida Housing Finance Corporation, as provided in Chapter 420, F.S. The purpose of proposed new Form DR-26AH, Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing, and the proposed revisions to Form DR-26S, Application for Refund-Sales and Use Tax, and to Form DR-26SN, Instructions-Application for Refund Sales and Use Tax, is to provide the applications to be used to apply for a sales tax refund under s. 212.08(7)(v), F.S.
The purpose of the substantial rewording of Form DR-26RP, Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization

Projects, is to clarify the requirements to obtain a refund of sales and use tax previously paid on building materials used in Florida Neighborhood Revitalization projects as provided in sections 212.08(5)(n) and (o), F.S.

The purpose of the proposed amendments to Rule 12-26.008, F.A.C., is to incorporate, by reference, new Form DR-26AH, and updates to Forms DR-26RP, DR-26S, and DR-26SN.

SUMMARY: The proposed amendments to Rule 12-26.008, F.A.C. (Public Use Forms), incorporate, by reference, new Form DR-26AH, Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing, the substantial rewording of Form DR-26RP, Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization Projects, and amendments to Forms DR-26S, Application for Refund-Sales and Use Tax, and Form DR-26SN, Instructions – Application for Refund Sales and Use 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: 212.08(5)(n)4., 212.08(5)(o)4., 213.06(1) FS., s. 12, ch. 2023-17, LOF F.

LAW IMPLEMENTED: 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 215.26, 220.725, 220.727, 624.5092, 681.104 FS., s. 12, ch. 2023-17, 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: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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://attendeegotowebinar.com/register/265558880189094743>

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-26.008 Public Use Forms.

(1)(a) The following public use forms are used by the Department in the processing of refunds and are hereby incorporated by reference.

(b) No change.

Form Number	Title	Effective Date
(2)	No change.	
(3) DR-26AH	Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	XX/XX
(4) DR-26RP	Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization Projects (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	XX/XX
(5)(3) DR-26S	Application for Refund-Sales and Use Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX10164)	XX/XX01/19

(4) through (5) Renumbered (6) through (7) No change.	
(8)(6) DR-26SN	Instructions – Application for Refund Sales and Use Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX10797)
(7) through (8) Renumbered (9) through (10) No change.	

Rulemaking Authority 212.08(5)(n)4., 212.08(5)(o)4., 213.06(1) FS., s. 12, ch. 2023-17, LOF. Law Implemented 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 215.26, 220.725, 220.727, 624.5092, 681.104 FS., s. 12, ch. 2023-17, LOF. History–New 11-14-91, Amended 4-18-93, 10-4-01, 9-28-04, 4-16-18, 1-8-19, 7-8-19, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Brinton Hevey

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: June 30, 2023

DEPARTMENT OF REVENUE

RULE NO.: 12-28.008
RULE TITLE: Due Date; General Provisions

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-28.008, F.A.C. (Due Date; General Provisions), is to remove a redundant provision regarding the due date of remittances by the Clerks of the Court.

SUMMARY: The proposed amendment to Rule 12-28.008, F.A.C. (Due Date; General Provisions), removes the redundant provision for when remittances are due by the Clerks of the Court and local governments when the 10th of the month falls on a Saturday, Sunday, or legal holiday.

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), 213.13 FS.

LAW IMPLEMENTED: 28.241(1)(a)1., 28.245, 28.37, 34.041(1)(b), 213.13, 219.07, 316.0083, 322.20(11), 721.8561 FS.

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

DATE AND TIME: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Martha Gregory, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-28.008 Due Date; General Provisions.

(1) Transactions to remit funds electronically must be completed so that the amount due is deposited as collected funds to the State Treasurer’s account on or before the remittance due date required by applicable statute or any agency rule.

(a) through (b) No change.

(c) Monthly Remittances. Court-related fees, services charges, court costs, and fines must be remitted on a monthly basis. The Clerk must complete the transaction before 5:00 p.m.

(Eastern Time), on the last working day before the 10th day of the month immediately following the month in which the moneys were collected, as provided in Section 28.245, F.S. If the 10th day of the month falls on a Saturday, a Sunday, a legal holiday as defined in Section 683.01, F.S., or on a legal holiday of the jurisdiction in which the Clerk’s financial institution is located, the transaction must be completed on or before 5:00 p.m. (Eastern Time), on the preceding business day.

1. through 2. No change.

3. The Clerk must complete the transaction before 5:00 p.m. (Eastern Time), on the last working day before the 10th day of the month immediately following the month in which the moneys were collected. ~~If the 10th day of the month falls on a Saturday, a Sunday, a legal holiday as defined in Section 683.01, F.S., or on a legal holiday of the jurisdiction in which the Clerk’s financial institution is located, the transaction must be completed on or before 5:00 p.m. (Eastern Time), on the preceding business day.~~

(d) through (e) No change.

(2) No change.

Rulemaking Authority 213.06(1), 213.13 FS. Law Implemented 28.241(1)(a)1., 28.245, 28.37, 34.041(1)(b), 213.13, 219.07, 316.0083, 322.20(11), 721.8561 FS. History—New 8-19-02, Amended 6-1-09, 6-6-11, 1-20-14,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Martha Gregory

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: July 12, 2023

DEPARTMENT OF REVENUE

RULE NOS.:	RULE TITLES:
12-29.001	Scope
12-29.002	Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
12-29.003	Public Use Forms
12-29.005	The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
12-29.006	Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment

PURPOSE AND EFFECT: Sections 21, 34, and 41, Chapter 2023-17, L.O.F., provide for a corporate income tax credit (s. 220.1878, F.S.) and insurance premium tax credit (s. 624.51058, F.S.) for contributions to the Florida Housing Finance Corporation under the Live Local Program (s. 420.50872, F.S.). The purpose of the proposed amendments to Rule Chapter 12-

29, F.A.C., is to provide for administration of the tax credits available under the Live Local Program.

SUMMARY: The proposed amendments to Rule 12-29.001, F.A.C. (Scope), provides that Rule Chapter 12-29, F.A.C., sets forth the rules to be used in administration of the tax credits available under the Live Local Program.

The proposed amendments to Rules 12-29.002, F.A.C. (Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment), and 12-29.005, F.A.C. (The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment), reflect the order of the insurance premium tax credits to be received when receiving credits from the Florida Tax Credit Scholarship Program and the Live Local Program or the New Worlds Reading Initiative and the Live Local Program.

The proposed amendments to Rule 12-29.003, F.A.C. (Public Use Forms), adopt, by reference, the application to apply for an allocation of the available tax credit, the application to rescind previously allocated credit that has not been used, and the notice of the transfer of unused credit between members of the same affiliated group of corporations or transfer to another entity as a part of the transfer of all assets of the entity in the same transaction.

Proposed new Rule 12-29.006, F.A.C. (Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment), provides for administration of the Live Local Program including eligibility criteria for qualified businesses to participate in the program, how to apply for an allocation of the available credit, requirements for contributions to the Florida Housing Finance Corporation to receive a tax credit, procedures for receiving credits against corporate income tax and insurance premium tax, and procedures to carryforward any unused tax credits for a period not to exceed ten years, to transfer any unused tax credits to another entity, and to rescind any unused tax credits.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: : 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any,

do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 213.06(1), 402.62(7)(b), 1002.395(12)(b), 1003.485(7)(b) F.S., s. 34, Ch. 2023-17, LOF F.

LAW IMPLEMENTED: 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.06(1), 213.37, 220.1875, 220.1876, 220.1877, 402.62(5), 561.1211, 561.1212, 561.1213, 624.51055, 624.51056, 624.51057, 1002.395(5), 1003.485(5), (7) FS., ss. 21, 34, 41, Ch. 2023-17, 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: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-29.001 Scope.

(1) This rule chapter sets forth the rules to be used in the administration of tax credits for contributions made to the following:

(a) ~~(2)~~ No change.

(b) through (c) No change.

(d) The Florida Housing Finance Corporation under Section 420.50872, F.S., Live Local Program. That program allows taxpayers to receive a credit allocation for contributions made to the Florida Housing Finance Corporation.

~~(2)(3)~~ No change.

Rulemaking Authority 213.06(1), 402.62(7)(b), 1002.395(12)(b), 1003.485(7)(b) F.S., s. 34, Ch. 2023-17, LOF. Law Implemented 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 220.1875, 220.1876, 220.1877, 402.62(5), 561.1211, 561.1212, 561.1213, 624.51055, 624.51056, 624.51057, 1002.395(5), 1003.485(5) FS. ss. 21, 34, 41, Ch. 2023-17, LOF History–New 6-6-11, Amended 7-28-15, 1-8-19, 5-23-22,_____.

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

(1) through (4) No change.

(5) Tax Credits.

(a) No change.

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. Assessments made pursuant to Section 440.51, F.S. (workers’ compensation administrative assessments);

b. Credits for taxes paid under Sections 175.101 and 185.08, F.S. (firefighters’ and police officers’ pension trust funds);

c. Credits for income taxes paid under chapter 220, F.S., and the salary credit allowed under section 624.509(5), F.S., as these are limited by section 624.509(6), F.S. (the 65 percent limitation); ~~and~~

d. The amount of the Strong Families Tax credit under Section 624.51057, F.S.; and

e. The amount of the Live Local Program credit under Section 624.51058, F.S.

2. No change.

(c) through (f) No change.

(6) through (8) No change.

Rulemaking Authority 213.06(1), 402.62(7)(b), 1002.395(12)(b), 1003.485(7)(b) F.S., s. 34, Ch. 2023-17, LOF. Law Implemented 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 220.1875, 220.1876, 220.1877, 402.62(5), 561.1211, 561.1212, 561.1213, 624.51055, 624.51056, 624.51057, 1002.395(5), 1003.485(5) FS., s. 41, Ch. 2023-17, LOF. History–New 6-6-11, Amended 7-28-15, 1-8-19, 5-23-22,_____.

12-29.003 Public Use Forms.

(1)(a) The following application forms and instructions are used by the Department in its administration of the Florida Tax Credit Scholarship program, Strong Families Tax Credit program, ~~and~~ The New Worlds Initiative Tax Credit program,

and the Live Local program. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) through (4) No change.		
(5)(a) DR-446000	<u>Live Local Program – Application for Tax Credit Allocation for Contributions to the Florida Housing Finance Corporation</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	XX/X X
(b) DR-446100	<u>Live Local Program – Application for Rescindment of Previous Allocation of Tax Credit</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	XX/X X
(c) DR-446200	<u>Live Local Program – Notice of Intent to Transfer a Tax Credit</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	XX/X X

Rulemaking Authority 213.06(1), 402.62(7)(b), 1002.395(12)(b), 1003.485(7)(b) F.S., s. 34, Ch. 2023-17, LOF. Law Implemented 211.0251, 211.0252, 211.0253, 212.1831, 212.1833, 212.1834, 213.37, 220.1875, 220.1876, 220.1877, 220.1878, 402.62(5), 420.50872(3), 561.1211, 561.1212, 561.1213, 624.51055, 624.51056, 624.51057, 624.51058, 1002.395(5), 1003.485(5) FS. ss. 21, 34, 41, Ch. 2023-17, LOF. History–New 6-6-11, Amended 1-25-12, 7-28-15, 1-17-18, 1-8-19, 12-12-19, 5-23-22,_____.

12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment.

(1) through (4) No change.

(5) Tax Credits.

(a) No change.

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. Assessments made pursuant to Section 440.51, F.S. (workers’ compensation administrative assessments);

b. Credits for taxes paid under Sections 175.101 and 185.08, F.S. (firefighters’ and police officers’ pension trust funds); ~~and~~,

c. Credits for income taxes paid under Chapter 220, F.S., and the salary credit allowed under Section 624.509(5), F.S., as these are limited by Section 624.509(6), F.S. (the 65 percent limitation).

d. The amount of the Strong Families Tax Credit under Section 624.51057, F.S., the amount of the Live Local Program

credit under Section 624.51058, F.S., and the Florida Tax Credit Scholarship Program credit under Section 624.51055, F.S.

2. No change.

(c) through (f) No change.

(6) through (8) No change.

Rulemaking Authority 213.06(1), 1003.485(7)(b) FS., s. 34, Ch. 2023-17, LOF. Law Implemented 211.0252, 212.1833, 220.1876, 561.1212, 624.51056, 1003.485(5) FS., s. 41, Ch. 2023-17, LOF. History—New 5-23-22, _____.

12-29.006 Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment.

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

(a) “Corporation” means the Florida Housing Finance Corporation as defined in Section 420.0004, F.S., and designated to administer the Live Local Program.

(b) “Affiliated group of corporations” is given the same meaning as the definition provided in Section 220.03(1)(b), F.S.

(c) “Contribution” or “eligible contribution” means a monetary contribution from a taxpayer to the corporation.

(d) “Credit allocation” means an allocation to a taxpayer of an annual tax credit cap authorized under the Live Local Program.

(e) “State fiscal year” means the annual period beginning July 1 through June 30 of the following year.

(f) “Tax credit cap” means the maximum annual tax credit amount that the Department is authorized by Section 420.50872, F.S., to allocate.

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

(a) Florida corporate income tax imposed under Chapter 220, F.S.

(b) Florida insurance premium tax imposed under Section 624.509, F.S.

(3) Applications for credit allocations.

(a) To apply for an allocation of the available program credits, taxpayers must submit a Live Local Program – Application for Tax Credit Allocation for Contributions to the Florida Housing Finance Corporation (Form DR-446000, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department.

1. Taxpayers required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S., and Rule Chapter 12-24, F.A.C., must apply online using the Department’s website. When the application is completed and submitted online, a confirmation number will be provided with the date and time of submission.

2. The fastest and easiest way to apply for an allocation is online at floridarevenue.com/taxes/multitaxcredits. Taxpayers

who are not required to file returns and remit payments by electronic means pursuant to Section 213.755, F.S., and Rule Chapter 12-24, F.A.C., may also apply by submitting a paper application with the Department.

(b) A separate application to receive a credit allocation is required for each tax credit cap year.

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

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

a. Example: A calendar year taxpayer may apply for a credit allocation for the 2024-2025 state fiscal year credit beginning on January 2, 2024. The application must be submitted before May 1, 2025; however, if the due date of the taxpayer’s corporate income/franchise tax return is validly extended, the application may be submitted before November 1, 2025.

b. Example: A taxpayer with a tax year beginning December 1, 2024, and ending November 30, 2025, may apply for a credit allocation for the 2024-2025 state fiscal year credit beginning on January 2, 2024. The application must be submitted before April 1, 2026; however, if the due date of the taxpayer’s corporate income/franchise tax return is validly extended, the application may be submitted before October 1, 2026.

2. Insurance Premium Tax – A taxpayer may make an application for a credit allocation on the first business day of January of each calendar year and before the due date of the insurance premium taxes and fees return, which is March 1 following the taxable year. Example: For the 2024-2025 state fiscal year tax credit cap, a taxpayer may submit an application for a credit allocation beginning on January 2, 2024. The application must be made on or before February 28, 2025.

(d) The Department will accept applications until either the tax credit cap is reached or until on or before the day the taxpayer’s insurance premium tax return is due; or until the day before the due date of the taxpayer’s corporate income/franchise tax return for corporate income tax, whichever occurs first.

(4) Notification.

(a) The Department will approve credit allocations on a first-come, first-served basis. Following receipt of an application, the Department will send written correspondence regarding the amount of the credit allocation for each tax

applied for, or the reason the credit allocation could not be approved.

(b) When the Department is not able to approve an application, a letter explaining the reason for the denial will be mailed to the taxpayer. The taxpayer may protest the 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.

(c) When approved, the Department's approval letter will specify the period in which the contribution to the corporation must be made. Contributions must be made during the period specified in the approval letter. The corporation will issue the taxpayer a certificate of contribution signed by an authorized representative of the corporation containing:

1. Contributor's name;
2. Contributor's federal identification number;
3. Amount of contribution; and
4. Date of contribution.

(d) The amount of tax credit claimed on a tax return is limited to the amount of contribution contained in the certificate of contribution issued by the corporation. The taxpayer must make the contribution before the credit is claimed on a tax return.

(e) No tax credit will be allowed when a taxpayer:

1. Fails to make the designated contribution;
2. Fails to make a contribution before claiming the tax credit on a tax return;
3. Claims the credit against tax due prior to the date the contribution is made; or
4. Makes the contribution outside the period specified in the Department's approval letter.

(5) Tax Credits.

(a)1. Corporate Income Tax – A tax credit of 100 percent of the contribution against any corporate income tax due for the tax year is allowed. The amount of the tax credit for a tax year:

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

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

c. Must be added back to taxable income in determining Florida corporate income tax due. If the amount of a credit taken under Section 220.1878, F.S., is added to federal taxable income on the Florida corporate income/franchise tax return in a previous tax year and is taken as a deduction for federal tax purposes in the current tax year, the amount of the federal deduction is not required to be added to federal taxable income on the Florida corporate income/franchise tax return in the current year. This provision ensures that the amount of the credit taken under Section 220.1878, F.S., is added to federal taxable income in the applicable tax year and does not result in a duplicate addition in a subsequent tax year.

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

2. Taxpayers must attach a copy of the certificate of contribution from the corporation to the Florida corporate income/franchise tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(b)1. Insurance Premium Tax – A tax credit of 100 percent of the contribution against any insurance premium tax due under Section 624.509(1), F.S., for the tax year is allowed. The amount of the tax credit for a tax year is limited to the insurance premium tax due after deducting:

a. Assessments made pursuant to Section 440.51, F.S. (workers' compensation administrative assessments);

b. Credits for taxes paid under Sections 175.101 and 185.08, F.S. (firefighters' and police officers' pension trust funds); and,

c. Credits for income taxes paid under Chapter 220, F.S., and the salary credit allowed under Section 624.509(5), F.S., as these are limited by Section 624.509(6), F.S. (the 65 percent limitation).

d. The amount of the Strong Families Tax Credit under Section 624.51057, F.S.

2. Taxpayers must attach a copy of the certificate of contribution from the corporation to the tax return on which the credit allocation, or a portion of the credit allocation, is taken as a tax credit.

(c) Contributions to the corporation are not payments of estimated tax or installment payments of tax. However, credits earned for contributions to the corporation for corporate income tax or insurance premium tax will be taken into account when determining the estimated payment amounts required to meet the prior year exceptions for each tax. Cross reference: Rules 12C-1.034 and 12B-8.001, F.A.C.

(6) Carryforward of unused credits.

(a) When a taxpayer is unable to use a tax credit during the period specified by the Department in the approval letter, because the taxpayer's liability is insufficient, the taxpayer may carry forward the unused tax credit amount for a period not to exceed ten years.

(b) Examples.

1. Corporate Income Tax Example – A calendar year taxpayer applied for and was approved for a credit allocation against corporate income tax for the tax year ending December 31, 2024. Any unused carryforward from its tax year ending December 31, 2024, expires on the due date pursuant to Section 220.222, F.S., for the Florida corporate income/franchise tax return for the taxable year ending December 31, 2034.

2. Insurance Premium Tax Example – A taxpayer applied for and was approved for a credit allocation against insurance premium tax due for calendar year 2024. Any unused carryforward from its tax year ending December 31, 2024, expires on December 31, 2034.

(7) Transfers of unused tax credits.

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

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

2. A tax credit allocation for which a contribution has been made to the corporation by the transferring member, but the tax credit has not been claimed on a tax return.

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

(b) A transferred credit allocation or tax credit may only be used against the same tax as the original credit allocation or tax credit approved by the Department.

(c) A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the credit.

(d) A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

(e)1. A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting Live Local Program – Notice of Intent to Transfer a Tax Credit (Form DR-446200, incorporated by reference in Rule 12-29.003, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

2. Taxpayers must submit an application for transfer of any unused credit allocation or tax credit to:

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

(f) The Department must approve the application for transfer of the unused credit allocation or tax credit before the receiving member may claim the tax credit on a tax return.

(g) Following receipt of an application, the Department will send written correspondence approving the transfer or providing the reason the transfer could not be approved. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S.

(h) If the transfer is approved, a copy of the approval letter will be sent to both the transferring member and the receiving member. The approval letter will include instructions on how the receiving member may claim the tax credit on a tax return.

(8) Rescindment of unused tax credits.

(a) The rescindment provision allows credit allocations that will not be used by the taxpayer to be reallocated to other taxpayers who may use the credit allocation. Taxpayers must apply online using the Department’s website at floridarevenue.com or submit a Live Local Program – Application for Rescindment of Previous Allocation of Tax Credit (Form DR-446100, incorporated by reference in Rule 12-29.003, F.A.C.) to the Department to rescind all or a portion of an unused credit allocation. See paragraph (3)(a) for submitting the application to the Department.

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

1. The amount of credit allocation requested to be rescinded has been claimed as a credit on a previously filed return; or

2. The allocation year is closed for all taxpayers. The allocation period for a calendar year is closed for all taxes and all taxpayers on October 1 of the third year following the January 1 opening of the allocation period, regardless of whether the annual tax credit cap has been reached. For example, the allocation period beginning January 1, 2024, for the state fiscal year beginning July 1, 2024, closes for all taxpayers on October 1, 2026.

(c) Following receipt of an application, the Department will send written correspondence regarding the amount of the rescindment, or the reason rescindment could not be approved. The taxpayer may protest the denial pursuant to Sections 120.569 and 120.57, F.S.

(d) When the approval of a rescindment allows the tax credit cap for a state fiscal year to be reopened and available for allocation, the Department will notify the corporation that the tax credit cap is available for allocation.

Rulemaking Authority 213.06(1), FS., s. 34, Ch. 2023-17, LOF. Law Implemented ss. 21,34,41, Ch. 2023-17, LOF. History–New _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Brinton Hevey
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT
 PUBLISHED IN FAR: June 30, 2023

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.:	RULE TITLES:
12A-1.001	Specific Exemptions
12A-1.0092	Detective, Burglar Protection, and Other Protection Services
12A-1.020	Licensed Practitioners; Drugs, Medical Products and Supplies
12A-1.0371	Sales of Coins, Currency, or Bullion
12A-1.044	Vending Machines
12A-1.047	Florists
12A-1.056	Tax Due at Time of Sale; Tax Returns and Regulations
12A-1.066	Auctioneers, Agents, Brokers and Factors
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
12A-1.107	Enterprise Zone and Florida Neighborhood Revitalization Programs

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.001, F.A.C. (Specific Exemptions), is to remove the unnecessary provision that the exemption in s. 212.08(7)(x), F.S., for certain sporting equipment brought into Florida is a use tax exemption.

The purpose of the proposed amendments to Rule 12A-1.0092, F.A.C. (Detective, Burglar Protection, and Other Protection Services), is to incorporate the sales tax exemption in s. 212.08(7)(uuu), F.S., created by s. 24, Ch. 2023-157, L.O.F., for the sale of private investigations services by a small private investigative agency to a client.

The purpose of the proposed amendments to Rule 12A-1.020, F.A.C. (Licensed Practitioners; Drugs, Medical Products and Supplies), is to incorporate the sales tax exemption in s. 212.08(7)(sss), F.S., for oral hygiene products created by s. 24, Ch. 2023-157, L.O.F.

The purpose of the proposed amendment to Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), is to remove reference to a provision in Rule 12A-1.003, F.A.C., which has been repealed.

The purpose of the proposed amendments to Rule 12A-1.044, F.A.C. (Vending Machines), is to remove a provision that conflicts with s. 212.02(10)(j), F.S., which provides concession fees or fees for a license to do business paid to an airport are not payments for leasing, letting, renting, or granting a license for the use of real property.

The purpose of the proposed amendments to Rule 12A-1.047, F.A.C. (Florists), is to remove reference to the florists' telegraphic delivery (FTD) association which no longer uses

telegraphic technology to transmit floral orders from one florist to another.

The purpose of the proposed amendments to Rule 12A-1.056, F.A.C. (Tax Due at Time of Sale; Tax Returns and Regulations), is to provide that an application is available to obtain a county control reporting number to report sales for multiple business locations within a single county, and to remove provisions regarding the water treatment plant upgrade fee which is now obsolete.

The purpose of the proposed amendments to Rule 12A-1.066, F.A.C., is to clarify the example of expenses included in the taxable sales price of tangible personal property that was consigned, delivered, or entrusted to a dealer for the purpose of sale.

The purpose of the proposed amendments to Rule 12A-1.087, F.A.C. (Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes), is to provide a suggested exemption certificate to be used to document tax exempt sales of materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle used in agricultural operations on lands classified as agricultural lands, as provided in s. 212.08(5)(a), F.S., on created by s. 24 of Ch. 2023-157, L.O.F., and to provide examples of such materials.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), is to incorporate updates to Form DR-46NT, Nontaxable Medical and General Grocery List, to include the sales tax exemptions for diapers and incontinence products for human use and oral hygiene products provided in s. 212.08(7)(rrr) and (sss), F.S., created by s. 24, Ch. 2023-157, L.O.F.; to incorporate updates to the sales and use tax return instructions to reduce the state sales tax rate from 5.5% to 4.5% on the lease or rental of commercial real property, effective December 1, 2023, as provided in s. 22, Ch. 2023-157, L.O.F.; to repeal obsolete forms previously used to administer tax credits under the Enterprise Zone Program which has been repealed, and the obsolete application for a refund of sales tax paid during period July 1, 2017, through December 31, 2018, on equipment used to generate electricity in nursing homes or assisted living facilities; and to remove the application for refund of sales and use tax on building materials used in Florida neighborhood revitalization projects, which is being incorporated in Rule 12-26.008, F.A.C.

The purpose of the proposed amendments to Rule 12A-1.107, F.A.C., is to remove obsolete provisions previously used to administer the Florida Enterprise Zone sales tax exemption for electricity, sales tax refund for business equipment and building materials, and jobs credit, to remove unnecessary provisions redundant of the Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood

Revitalization projects (Form DR-26RP), and to clarify the community contribution tax credit may be taken against the state sales and use tax.

SUMMARY: The proposed amendments to Rule 12A-1.001, F.A.C. (Specific Exemptions), remove the unnecessary provision that the exemption for sporting equipment brought into Florida for use not longer than four months by an athlete or athletic team in a single or series of sporting events is a use tax exemption.

The proposed amendments to Rule 12A-1.0092, F.A.C. (Detective, Burglar Protection, and Other Protection Services), incorporate the sales tax exemption for the sale of private investigations services by a small private investigative agency to a client, pursuant to s. 212.08(7)(uuu), F.S., as created by s. 24, Ch. 2023-157, L.O.F. The proposed amendments provide that a small private investigative agency means a private investigator who is licensed with the Department of Agriculture and Consumer Services and who employs three or fewer full-time or part-time employees, including leased employees, who, during the previous calendar year, performed private investigation services otherwise taxable in which the charges for the services performed were less than \$150,000 for all its businesses related through common ownership.

The proposed amendments to Rule 12A-1.020, F.A.C. (Licensed Practitioners; Drugs, Medical Products and Supplies), incorporate the sales tax exemption for oral hygiene products, pursuant to s. 212.08(7)(sss), F.S., created by s. 24, Ch. 2023-157, L.O.F.

The proposed amendments to Rule 12A-1.0371, F.A.C. (Sales of Coins, Currency, or Bullion), remove reference to provisions regarding a single sale previously provided in Rule 12A-1.003, F.A.C., now repealed.

The proposed amendments to Rule 12A-1.044, F.A.C. (Vending Machines), remove an example regarding proceeds received from a vending machine placed at an airport that conflicts with s. 212.02(10)(j), F.S., which provides that such proceeds are not payments for leasing, letting, renting, or granting a license for the use of real property.

The proposed amendments to 12A-1.047, F.A.C. (Florists) removes reference to orders transmitted through a florists' delivery association by telegraphic delivery, a transmission method no longer used.

The proposed amendments to Rule 12A-1.056, F.A.C. (Tax Due at Time of Sale; Tax Returns and Regulations), provide an Application for Sales and Use Tax County Control Reporting Number (Form DR-1CCN), for qualifying dealers to apply to report sales for multiple business locations within a single county, and remove obsolete provisions regarding the application of penalties and interest to the water treatment plant upgrade fee.

The proposed amendment to 12A-1.066, F.A.C. (Auctioneers, Agents, Brokers and Factors), clarify the example of expenses, such as storage, rental, commission, or repairs, included in the taxable sales price of tangible personal property that was consigned, delivered, or entrusted to a dealer for the purpose of sale.

The proposed amendment to Rule 12A-1.087, F.A.C. (Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes), incorporates the sales tax exemption in s. 212.08(5)(a), F.S., created by s. 24, Ch. 202-157, L.O.F., for materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle used in agricultural operations on lands classified as agricultural lands under s. 193.461, F.S., in the suggested exemption certificate required to be obtained by selling dealers when making tax exempt sales of such materials. The proposed amendments provide examples of materials that are tax exempt when the material is incorporated into and becomes a component part of such constructed or repaired fencing.

The proposed amendments to Rule 12A-1.097, F.A.C. (Public Use Forms), incorporate the updates to Form DR-46NT, Nontaxable Medical and General Grocery List, which includes the sales tax exemptions for diapers and incontinence products for human use and oral hygiene products; incorporates updates to the sales and use tax return instructions which provide a 4.5% state sales tax rate on the lease or rental of commercial real property; and removes forms previously used to administer tax credits under the Enterprise Zone Program, the application for a refund of sales tax paid on equipment used to generate electricity in nursing homes or assisted living facilities, and the application for refund of sales and use tax on building materials used in Florida neighborhood revitalization projects.

The proposed amendments to Rule 12A-1.107, F.A.C., remove obsolete provisions previously used to administer the Florida Enterprise Zone sales tax exemption for electricity, sales tax refund for business equipment and building materials, and jobs credit; remove unnecessary provisions redundant of the Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization projects (Form DR-26RP); clarify the community contribution tax credit may be taken against the state sales and use tax; reflect the renaming of the Department of Economic Opportunity the Florida Department of Commerce, and update the rule title to "Community Contribution Tax Credit" to reflect the updated rule.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(j), 212.0515, 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(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, 212.02(14), (16), (19), 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0506(4), (11), 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), (3), (4), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.255(2), (3), 213.37, 213.755, 215.26, 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.

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 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/2655588801890947>

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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: Martha Gregory, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.001 Specific Exemptions.

(1) through (5) No change.

(6)(a) **SPORTING EQUIPMENT.** Sporting equipment brought into Florida, for a period of not more than 4 months in any calendar year, used by an athletic team or an individual athlete in a sporting event or series of sporting events is exempt from the use tax if such equipment is removed from the state within 7 days after the completion of the sporting event or a series of sporting events.

1. through 2. Renumbered (a) through (b) No change.

~~(b) The exemption authorized, pursuant to Section 212.08(7)(x), F.S., as created by Chapter 87-548, L.O.F., is a use tax exemption, not a sales tax exemption.~~

Rulemaking Authority 212.08(7)(h)2., (cc)3., 212.18(2), 213.06(1), FS. Law Implemented 212.05, 212.08(7)(f), (h), (q), (v), (x), (cc), 212.085, 213.255(2), (3), 213.37, 215.26 FS. History—New 1-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 7-19-72, 12-11-74, 5-27-75, 10-21-75, 9-7-78, 9-28-78, 10-18-78, 9-16-79, 2-3-80, 6-3-80, 7-7-80, 10-29-81, 12-3-81, 12-31-81, 7-20-82, 11-15-82, 10-13-83, 4-12-84, Formerly 12A-1.01, Amended 7-9-86, 1-2-89, 12-1-89, 7-7-92, 9-14-93, 5-18-94, 12-13-94, 3-20-96, 4-2-00, 6-28-00, 6-19-01, 10-2-01(1), (2), 10-2-01(2)-(7), 10-2-01(3)-(7), 8-1-02, 6-4-08, 12-31-20,_____.

12A-1.0092 Detective, Burglar Protection, and Other Protection Services.

(1)(a) Persons who provide any of the services enumerated in NAICS National Numbers 561611, 561612, 561613 and 561621 of the North American Industry Classification System, published 2007, except as provided in paragraph (b), are dealers in a taxable service and are required to charge sales tax on the total taxable sales price of the service.

(b) The sale of private investigation services by a small private investigative agency to a client is exempt. The exemption does not apply during the first calendar year a small private investigative agency makes sales of private investigative services.

1. “Private investigation services” has the same meaning as “private investigation,” as defined in s. 493.6101(17), F.S.

2. “Small private investigative agency” means a private investigator licensed with the Department of Agriculture and Consumer Services under s. 493.6201, F.S., which:

a. Employs three or fewer full-time or part-time employees, including those performing services pursuant to an employee leasing arrangement as defined in s. 468.520(4), F.S., in total; and

b. During the previous calendar year, performed private investigation services otherwise taxable in which the charges for the services performed were less than \$150,000 for all its businesses related through common ownership.

(2) through (6) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(b), (i), 212.06(1)(a), (2)(k), 212.085 FS., s. 24, Ch. 2023-157 LOF. History—New 5-13-93, Amended 10-17-94, 3-20-96, 7-29-98, 1-12-11, _____.

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

(1) through (4) No change.

(5) Common household remedies; cosmetics; toilet articles; hygiene products.

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

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

(b) The exemption provided for common household remedies does not include cosmetics or toilet articles, even when the cosmetic or toilet article contains medicinal ingredients. Cosmetics and toilet articles, including those that contain medicinal ingredients, are subject to tax, except when dispensed pursuant to a prescription written by a licensed practitioner.

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

compound of any such articles, such as cold creams, suntan products, makeup, and body lotions.

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

(c) Personal hygiene products, excluding the oral hygiene products listed in (d) and hygiene products except when dispensed pursuant to a prescription written by a licensed practitioner, are subject to tax.

(d) The following products are exempt from sales tax and do not require a prescription written by a licensed practitioner: electric and manual toothbrushes, toothpaste, dental floss, dental picks, oral irrigators, and mouthwash.

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

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

(6) through (10) No change.

Rulemaking Authority 212.08(2)(a), 212.18(2), 213.06(1) FS. Law Implemented 212.08(2), (5)(u), 212.085, 212.12(6)(a), 213.37, 465.187 FS., s. 24, Ch. 2023-157 LOF. History—New 10-7-68, Amended 1-17-71, 6-16-72, 5-27-75, 5-10-77, 6-26-78, 2-26-79, 6-3-80, 12-31-81, 8-28-84, Formerly 12A-1.20, Amended 12-8-87, 7-12-10, 6-14-22, _____.

12A-1.0371 Sales of Coins, Currency, or Bullion.

(1) through (2) No change.

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

~~(e) For purposes of this rule, a “single transaction” has the same meaning as the term “single sale,” described in Rule 12A-1.003, F.A.C.~~

(4) through (6) No change.

Rulemaking Authority 212.05(1)(j), 212.08(7)(ww), 212.18(2), 213.06(1) FS. Law Implemented 212.02(19), 212.05(1)(j), 212.08(7)(ww) FS. History—New 3-17-93, Amended 10-17-94, 6-28-00, 5-9-13, _____.

12A-1.044 Vending Machines.

(1) through (5) No change.

(6) The following examples are intended to provide further clarification of the provisions of this section:

~~(a) Example: A vending machine owner enters into a license agreement with City Airport, which grants the machine owner the right to place vending machines in Concourse A. The vending machines consist of soft drink, snack food, and candy machines. City Airport has the right to designate the areas within the concourse where the machines will be located; the machine owner is the operator and the machine owner and owner's employees are to stock the machines and provide repairs as needed. The machine owner (operator) is required to remit the tax on the total proceeds from the machines. In addition, as consideration under the agreement, City Airport will receive 15 percent of all proceeds from the machines. By the terms of the agreement, this arrangement is a license to use real property, and City Airport, as the licensor, must collect tax from the machine owner.~~

(b) through (d) renumbered to (a) through (c) No change.

(7) No change.

Rulemaking Authority 212.0515, 212.18(2), 213.06(1) FS. Law Implemented 212.031, 212.05(1)(h), 212.0515, 212.054(1), (2), (3)(l), 212.055, 212.07(1), (2), 212.08(1), (7), (8), 212.11(1), 212.12(2), (3), (4), (9), 212.18(2), (3) FS. History—New 10-7-68, Amended 6-16-72, 1-10-78, 7-20-82, Formerly 12A-1.44, Amended 12-13-88, 5-11-92, 3-17-93, 9-14-93, 12-13-94, 3-20-96, 7-1-99, 6-19-01, 11-1-05, 1-12-11, 5-9-13, 1-17-18, 8-15-21,_____.

12A-1.047 Florists.

(1) No change.

(2) Where florists conduct transactions through a florists' telegraphic delivery association, the following rules will apply in the computation of the tax, which will be on the entire amount paid by the customer without any deductions whatsoever:

(a) On all orders taken by a Florida florist and transmitted ~~telegraphed~~ to a second florist in Florida for delivery in the state, the sending florist is held liable for the tax.

(b) In cases where a Florida florist receives an order pursuant to which he gives telegraphic instructions to a second florist located outside Florida for delivery of flowers to a point outside Florida, tax will likewise be owing with respect to the total receipts of the sending florist from the customer who places the order.

(c) In cases where Florida florists receive telegraphic instructions from other florists located either within or outside of Florida for delivery of flowers, the receiving florist will not be held liable for tax with respect to any receipts which he may realize from the transaction. In this instance, if the order originated in Florida, the tax will be due from and payable by the Florida florist who first received the order and gave telegraphic instructions to the second florist.

(3) All retail sales of cut flowers and potted plants by florists are taxable.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(l), 212.06(1) FS. History—New 10-7-68, Amended 6-16-72, Formerly 12A-1.47,_____.

12A-1.056 Tax Due at Time of Sale; Tax Returns and Regulations.

(1) Due dates for payments and tax returns.

(a) through (d) No change.

(e) Any dealer who operates two or more places of business in a single county for which returns are required to be filed with the Department may file a single return using a county control reporting number for all places of business located within a single county in lieu of separate returns for each place of business. The dealer may also use this method to file returns in more than one county. A dealer who wishes to report the amounts collected within each county in a single return may obtain a county control reporting number for each county in which returns are required to be filed ~~by submitting a written request to the Florida Department of Revenue, Return Reconciliation, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. An Application for Sales and Use Tax County Control Reporting Number (Form DR-ICCN, incorporated by reference in Rule 12A-1.097, F.A.C.) is provided for qualifying dealers who wish to file using a county control reporting number. The written request must contain:~~

~~1. The name of the business;~~

~~2. The business mailing address;~~

~~3. Each county in which the dealer will be reporting using a county control reporting number; and,~~

~~4. A list, by county, of each dealer's certificate of registration number.~~

(f) through (i) No change.

(2) through (3) No change.

(4) Penalties and interest.

(a) The penalties and interest provided in this subsection apply to the following sales and use taxes, discretionary sales surtax, surcharges, or fees imposed by or administered under Chapter 212, F.S.:

1. through 3. No change.

~~4. Miami-Dade County Lake Belt mitigation fee or water treatment plant upgrade fee;~~

5. through 12. No change.

(b) through (g) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 125.0104(3)(g), 125.0108(2)(a), 212.03(2), 212.0305(3)(c), 212.031(3), 212.04(3), (4), 212.0506(4), (11), 212.055, 212.06(1)(a), 212.0606, 212.11, 212.12(1), (2), (3), (4), (5), 212.14(2), 212.15(1), 213.235, 213.755, 373.41492, 376.70, 376.75, 403.718, 403.7185, 681.117 FS. History—New 10-7-68, Amended 6-16-72, 10-21-75, 6-9-76, 11-8-76, 2-21-77, 4-2-78, 10-18-78, 12-23-80, 8-26-81, 9-24-81, 11-23-83, 5-28-85, Formerly 12A-1.56, Amended 3-12-86, 1-2-89, 12-19-89, 12-7-92, 10-20-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-17-03, 9-28-04, 11-6-07, 9-15-08, 1-17-13, 5-9-13, 6-14-22,_____.

12A-1.066 Auctioneers, Agents, Brokers and Factors.

(1) through (5) No change.

(6) Sales of tangible personal property consigned, delivered, or entrusted to a person registered or required to be registered as a dealer under Chapter 212, F.S., for the purpose of sale are taxable on the total retail sale price without deduction for any expense, such as storage, rental, commission, or repairs, etc.

(7) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(14), 16, 212.05(1), 212.06(1)(a), (2)(b), (c), (g), (h), (3), (5)(b) FS. History—New 10-7-68, Amended 6-16-72, Formerly 12A-1.66, Amended 1-2-89, 8-1-02, _____.

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 (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 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 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.

Materials used to construct or repair permanent or temporary fencing used to contain, confine, or process cattle, including gates and energized fencing systems, used in agricultural operations on lands classified as agricultural lands under s. 193.461, F.S. Materials used to construct or repair permanent or temporary cattle fencing means those materials that are incorporated into and become a component part of the

constructed or repaired fencing, such as: fencing; lumber or steel for posts or rails; fence wire, panels, and gates; energizers and chargers; electric fence wire braid, tape, and rope; electric fence end strainers, earth stakes, and signs; ground rods; electric fence connector clamps, connection bolts, wire bolts, wire joiners; insulators; nails, screws, staples, 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 _____

(11) through (12) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(14)(e), (30), (31), (32), 212.05(1), 212.0501, 212.06(1), 212.08(3), (5)(a), (e), (7)(jjj), 212.085 FS., s. 24, Ch. 2023-157, LOF. 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, 10-26-22,_____.

12A-1.097 Public Use Forms.

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

(a) through (b) No change.

Form Number	Title	Effective Date
(2) through (3)	No change.	
(4)(a)	No change.	
(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14229)	XX/XX07/21
(c)	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-XXXXX14822)	XX/XX01/23
(c) through (d)	No change.	
(e) DR-15EZ	Instructions for DR-15EZ Sales and Use Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14823)	XX/XX01/23
(f) DR-15JEZ	Application for the Exemption of Electrical Energy Used in an Enterprise Zone (R. 08/09)	06/10
(f)(g)	No change.	
(h) DR-15ZC	Application for Florida Enterprise Zone Jobs Credit for Sales Tax (R. 10/09)	06/10
(i) DR-15ZCN	Instructions for Completing the Sales and Use Tax Return, Form DR 15, when taking the Enterprise Zone Jobs Tax Credit (R. 06/08)	09/09
(j) EZ-E	Florida Enterprise Zone Program - Business Equipment Sales Tax Refund Application for Eligibility (R. 07/01)	08/02
(k) EZ-M	Florida Enterprise Zone Program - Building Materials Sales Tax Refund Application for Eligibility (R. 07/05)	04/06
(6) through (8)	No change.	
(9) DR-26RP	Florida Neighborhood Revitalization Program Application for Sales and Use Tax (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref-07748)	01/17
(9)(10)	No change.	

(10)(11) DR-46NT	Nontaxable Medical Items and General Grocery List (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14232)	XX/XX01/22
(12) through (22)	Renumbered (11) through (21) No change.	
(23) DR-26SIG-EN	Application for Refund - Sales Tax Paid on Generators for Nursing Homes or Assisted Living Facilities (http://www.flrules.org/Gateway/reference.asp?No=Ref-10174)	01/19
(22)(24)	No change.	

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., s. 22, Ch. 2023-157, L.O.F. 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, 1-1-23.

12A-1.107 Community Contribution Tax Credit Enterprise Zone and Florida Neighborhood Revitalization Programs.

(1) Enterprise zone jobs credit.
 (a) How to Claim the Credit. For employees hired on or after January 1, 2006, an application that includes the information required by Sections 212.096(3)(a) (f), F.S., effective January 1, 2006, must be filed with the Enterprise Zone Development Agency for the enterprise zone in which the business is located to claim the enterprise zone jobs credit. The Department of Revenue prescribes Form DR-15ZC, Application for Florida Enterprise Zone Jobs Credit for Sales Tax Effective January 1, 2006 (incorporated by reference in Rule 12A-1.097, F.A.C.), for this purpose.

(b) Forms Required. Taxpayers claiming the enterprise zone jobs credit against sales and use tax for employees hired on or after January 1, 2006, must use Form DR-15ZC to apply for, calculate, and claim the credit with the Department of Revenue. Form DR-15ZC must be certified by the Enterprise

Zone Development Agency, attached to a sales and use tax return, and delivered directly to the Department, or postmarked, within six months after the new employee is hired. Employers have seven months from the date a qualified leased employee is hired to file the certified DR-15ZC with the Department.

(2) Building materials used in the rehabilitation of real property located in an enterprise zone.

(a) How to Claim the Refund. An application that includes the information required by Section 212.08(5)(g)1., F.S., must be filed with the Enterprise Zone Development Agency for the enterprise zone where the building materials are used, to claim a refund of tax paid on building materials used in the rehabilitation of real property located in an enterprise zone. Form EZ-M, Florida Enterprise Zone Program Building Materials Sales Tax Refund Application for Eligibility (incorporated by reference in rule 12A-1.097, F.A.C.), is prescribed by the Department for this purpose. For the applicant to be eligible to receive a refund, the Enterprise Zone Coordinator for the enterprise zone where the building materials are used must certify, using Form EZ-M, that the applicant meets the criteria provided in Section 212.08(5)(g), F.S. The Enterprise Zone Coordinator will certify Form EZ-M, including the required attachments, and return the form and attachments to the applicant. The applicant is responsible for attaching the certified Form EZ-M and the required attachments to Form DR-26S and forwarding the package to the Department of Revenue.

(b) Forms Required. Taxpayers claiming the refund must file an Application for Refund Sales and Use Tax (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.) and Form EZ-M with the Department of Revenue. Form DR-26S must be attached to Form EZ-M and its attachments, and the package must be delivered directly to the Department. For rehabilitation projects completed prior to July 1, 2005, the application package must be delivered to the Department, or postmarked, within 6 months after the rehabilitation of the property is deemed substantially completed by the local building inspector or within 90 days after the rehabilitated property is first subject to assessment. For rehabilitation projects completed on or after July 1, 2005, the application package must be delivered to the Department, or postmarked, within 6 months after the rehabilitation of the property is deemed substantially completed by the local building inspector or by September 1 of the year the rehabilitated property is first subject to assessment. The completed Form DR-26S, the certified Form EZ-M, and the required attachment should be mailed to:

Florida Department of Revenue
 Refund Subprocess
 P.O. Box 6490
 Tallahassee, Florida 32314-6490.

(3) Business equipment used in an enterprise zone.

(a) How to Claim the Refund. An application that includes the information required by Section 212.08(5)(h)2., F.S., must be filed with the Enterprise Zone Development Agency for the enterprise zone where the business is located to obtain a refund of tax paid on business property used in an enterprise zone. Form EZ-E, Florida Enterprise Zone Program Business Equipment Sales Tax Refund Application for Eligibility (incorporated by reference in Rule 12A-1.097, F.A.C.), is prescribed by the Department for this purpose. For an applicant to be eligible to receive a refund, the Enterprise Zone Coordinator for the enterprise zone where the business property is used must certify, using Form EZ-E, that the applicant meets the criteria set forth in Section 212.08(5)(h), F.S. The Enterprise Zone Coordinator will certify Form EZ-E, including the required attachments, and return the form and attachments to the applicant. The applicant is responsible for attaching the certified Form EZ-E, and the required attachments, to Form DR-26S and forwarding the package to the Department of Revenue.

(b) Forms Required. Taxpayers claiming the refund must file an Application for Refund Sales and Use Tax (Form DR-26S) and Form EZ-E with the Department of Revenue. The applicant is responsible for submitting an Application for Refund Sales and Use Tax (Form DR-26S), the completed and certified Form EZ-E, and the required attachments to the Department of Revenue. Form DR-26S must be attached to Form EZ-E and attachments and delivered directly to the Department, or postmarked, within 6 months after the tax is due on the business property that was purchased. The completed Form DR-26S, the certified Form EZ-E, and the required supporting documentation should be mailed to:

Florida Department of Revenue
 Refund Subprocess
 P.O. Box 6490
 Tallahassee, Florida 32314-6490

(4) Community contribution tax credit for donations.

(1)(a) Who May Claim the Community Contribution Tax Credit.

(a) Any taxpayer who that has received prior approval from the Florida Department of Commerce Economic Opportunity, Division of Strategic Business Development for a community contribution to any revitalization project undertaken by an eligible sponsor will be allowed a credit of 50 percent of the value of the contribution. The total annual credit for each taxpayer under this subsection, applied against state sales and use tax the due under Chapter 212, F.S., for a taxable year, is limited to \$200,000. Taxpayers who elect to claim the credit against state sales and use tax are ineligible to claim the credit against corporate income tax or insurance premium tax.

(b) Valuation of the Credit.

1. The valuation of the contribution determined by the ~~Florida~~ Department of ~~Commerce Economic Opportunity, Division of Strategic Business Development~~ will be used in the computation of the credit.

2. A contribution of more than \$400,000 may be made in a tax year. However, the credit received for any contribution may not exceed the \$200,000 annual credit limitation.

(c) When to Claim the Credit. The credit must be claimed as a refund of sales and use tax reported on returns and remitted to the Department within the 12 months preceding the date of the application for refund. If a taxpayer is unable to fully utilize the amount of credit granted in a year due to insufficient tax payments during the 12-month period preceding the granting of the credit, the unused amount may be carried forward for a period not to exceed 3 years and may be included in an application for refund filed during those years.

(d) Forms Required. Taxpayers claiming the credit must file an Application for Refund-Sales and Use Tax (Form DR-26S) with a copy of the donation approval letter issued to the taxpayer by the ~~Florida~~ Department of ~~Commerce Economic Opportunity, Division of Strategic Business Development~~ authorizing the taxpayer to claim the credit. The applicant is responsible for submitting to the Department of Revenue an Application for Refund-Sales and Use Tax (Form DR-26S) and a copy of the donation approval authorization letter issued by ~~from the Florida Department of Commerce Division to the Department of Revenue~~. Only one application may be submitted in any a 12-month period. ~~The completed Form DR-26S and a copy of the authorization letter should be mailed to:~~

~~Department of Revenue~~

~~Refund Subprocess~~

~~P.O. Box 6490~~

~~Tallahassee, Florida 32314-6490~~

~~(5) Electrical energy used in an enterprise zone.~~

~~(a) How to Claim the Exemption. An application that includes the information stated in Section 212.08(15)(b), F.S., must be filed with the Enterprise Zone Development Agency for the enterprise zone where the business is located to claim an exemption from sales tax imposed on electrical energy. The Department of Revenue prescribes Form DR 15JEZ, Application for the Exemption of Electrical Energy Used in an Enterprise Zone Effective July 1, 1995 (incorporated by reference in Rule 12A 1.097, F.A.C.), for this purpose. For an applicant to be eligible to receive an exemption from tax on electrical energy purchased in an enterprise zone, the Enterprise Zone Coordinator for the enterprise zone where the business is located must certify that the applicant meets the criteria set forth in section 212.08(15)(b), F.S. The Enterprise Zone Coordinator for the enterprise zone where the property is located will sign Form DR 15JEZ and return it to the applicant. The applicant is~~

~~responsible for forwarding the certified Form DR 15JEZ to the Department of Revenue.~~

~~(b) Forms Required. Taxpayers claiming the exemption must file Form DR 15JEZ with the Department of Revenue. Form DR 15JEZ, must be certified by the Enterprise Zone Coordinator of the enterprise zone where the business is located. Form DR 15JEZ must be delivered directly to the Department, or postmarked, within 6 months after qualifying for the exemption. Form DR 15JEZ should be mailed to:~~

~~Florida Department of Revenue~~

~~Sales Tax Registration~~

~~5050 W. Tennessee Street~~

~~Tallahassee, Florida 32399-0100~~

~~(6) Building materials and labor for construction of single-family homes in an enterprise zone, empowerment zone, or front porch Florida community.~~

~~(a) How to Claim the Refund. An application that includes the information required by Section 212.08(5)(n)2., F.S., must be filed with the Department of Revenue to obtain a refund of tax paid on building materials and labor used in construction of single family homes. The Department of Revenue prescribes Form Dr 26RP, Florida Neighborhood Revitalization Program (incorporated by reference in Rule 12A 1.097, F.A.C.), for this purpose. When the building materials and labor are used for construction of single family homes located within an enterprise zone or empowerment zone, or Front Porch Florida Community, the Enterprise Zone Coordinator or the Chair of the Front Porch Community where the single family home is located must sign Form DR 26RP. The Enterprise Zone Coordinator or the Chair of the Front Porch Community will sign the application and return it to the applicant. The applicant is responsible for forwarding the completed Form Dr 26RP, and the required documentation, to the Department of Revenue.~~

~~(b) Forms Required. Taxpayers claiming the refund must file an Application for Refund Sales and Use Tax (Form DR-26S) with the Department of Revenue. Form DR 26RP, signed by the Enterprise Zone Coordinator or the Chair of the Front Porch Community, and all the documentation listed on Form DR 26RP, must be attached and forwarded to the Department. Form DR 26S, Form Dr 26RP, and the required documentation must be delivered directly to the Department, or postmarked, within 6 months after the date the single family home is deemed to be substantially completed by the local building inspector. Form DR 26S, Form DR 26RP, and the required documentation should be mailed to:~~

~~Florida Department of Revenue~~

~~Refund Subprocess~~

~~P.O. Box 6490~~

~~Tallahassee, Florida 32314-6490~~

~~(7) Building materials used in redevelopment projects.~~

~~(a) How to Claim the Refund. An application that includes the information required by Section 212.08(5)(o)2., F.S., must be filed with the Department of Revenue to obtain a refund of tax paid on building materials used in redevelopment projects. The Department prescribes Form DR 26RP, Florida Neighborhood Revitalization Program, for this purpose. The contact person of the enterprise zone, empowerment zone, Front Porch Florida Community, Urban High Crime Area, Brownfield Area, or Urban Infill and Redevelopment Area where the building materials are used must sign Form DR 26RP. The contact person will sign the completed Form DR 26RP and return it to the applicant. The applicant is responsible for forwarding the completed Form DR 26RP and the required documentation to the Department of Revenue.~~

~~(b) Forms Required. Taxpayers claiming the refund must file an Application for Refund Sales and Use Tax (Form DR 26S) with the Department of Revenue. Form DR 26RP, signed by the contact person, and all the documentation listed on Form DR 26RP, must be submitted to the Department. Form DR 26S, Form DR 26RP, and required documentation must be delivered directly to the Department, or postmarked, within 6 months after the date the housing project or mixed-use project is deemed to be substantially completed by the local building inspector. Form DR 26S, Form DR 26RP, and the required documentation should be mailed to:~~

~~Florida Department of Revenue
Refund Subprocess
P.O. Box 6490
Tallahassee, Florida 32314 6490~~

~~(8) Obtaining forms.~~

~~(a) The forms referenced in this rule are available, without cost, by one or more of the following methods: 1) downloading the form 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 34399 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).~~

~~(b) These forms may also be obtained from the Enterprise Zone Development Agency for the enterprise zone in which the business is located.~~

~~(9) Questions relating to enterprise zones created on July 1, 1995, should be directed to:~~

~~Department of Economic Opportunity
Division of Strategic Business Development
The Capitol
Tallahassee, Florida 32399 0001~~

Rulemaking Authority ~~212.08(5)(g)6., (h)6., (n)4., (o)4., (15)(e), 212.11(5)(b), 212.18(2), 213.06(1) FS. Law Implemented 212.08(5)(p)(g), (h), (n), (o), (q), (15), 212.096, 212.11(5), 212.15(2), 212.17(6), 212.18(2) FS. History—New 1-3-96, Amended 6-19-01, 8-1-02, 5-4-03, 5-1-06, 1-25-12, _____.~~

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: June 30, 2023, and July 12, 2023

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: 12A-1.070 RULE TITLE: Leases and Licenses of Real Property;
Storage of Boats and Aircraft

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.070, F.A.C., is to incorporate the reduction of the tax rate from 5.5 percent to 4.5 percent, effective December 1, 2023, on the rental, lease, or license to use, occupy, or enter upon any real property as provided in s. 22, Ch. 2023-157, L.O.F.

SUMMARY: The proposed amendment to Rule 12A-1.070, F.A.C. (Leases and Licenses of Real Property; Storage of Boats and Aircraft), updates the state sales tax rate from 5.5% to 4.5%, effective December 1, 2023, on the rental, lease, or license to use, occupy, or enter upon any real property.

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: 212.03(6), 212.031 FS., s. 22, Ch. 2023-157, L.O.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: October 12, 2023, 9:00 a.m.
PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

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

- (1) through (3) No change.
- (4)(a) through (d) No change.
- (e) Utility charges paid by a tenant to the lessor for the privilege or right to use or occupy real property are taxable, unless the lessor has paid the sales tax to the utility company on such utilities consumed by the tenant, and the utilities billed by the lessor to the tenant are separately stated on the lessor’s invoice to the tenant at the same or lower price as that billed by the utility company to the lessor.

1. Example: Landlord owns a building with 5 offices and common areas. All offices are the same size. Landlord uses one office and leases the other four. The lease agreement provides that the utility charges are “additional rent” and failure to pay such utility charges when required will cause the lease to terminate. All offices use approximately the same amount of

utilities. Utility services are sold by City Utilities to Landlord. Landlord’s total utility bill is \$1,900. Of that total, \$150 was non-taxable water, garbage, and sewage charges.

Landlord charges each tenant \$2,000 rent and 1/5 of Landlord’s total utility bill with no mark-up. Tenant owes tax on the rent and on his portion of the utility charges not taxed to Landlord. Therefore, the invoice to the tenant for the month should read:

Rent	\$2,000.00
Tenant’s one-fifth share of charges not taxed to Landlord (\$150 * 20%)	30.00
Total subject to sales tax	\$2,030.00
Florida (4.5% 5.5%) sales tax	<u>91.35</u> 111.65
Reimbursement for one-fifth share of utilities on which tax was paid by Landlord (\$1,900 - \$150 * 20%)	<u>350.00</u>
Total Amount Due	<u>\$2,471.35</u> \$2,491.65

2. Example: Same facts as above, except Landlord marks up Tenants’ share of the total of City Utilities’ service bill by 10 percent. Thus, each tenant’s one-fifth share of utilities would be \$418.00, instead of \$380.00. Again, if Landlord separately states the utility charges on the tenant’s invoice, Landlord should compute the tax as follows:

Rent	\$2,000.00
Tenant’s one-fifth share of charges not taxed (total utilities \$418, less utilities on which Landlord paid tax, \$350.00)	68.00
Total subject to sales tax	\$2,068.00
Florida (4.5% 5.5%) sales tax	<u>93.06</u> 113.74
Reimbursement for one-fifth share of utilities on which tax was paid by Landlord	<u>350.00</u>
Total Amount Due	<u>\$2,511.06</u> \$2,531.74

- (f) through (g) No change.
- (5) through (7) No change.
- (8) When a tenant (lessee) or other person occupying, using, or entitled to use any real property (licensee) sublets or assigns some portion of the leased or licensed property, he may take credit on a pro rata basis for the tax that he paid to his landlord or other such person on the space that he subleases or assigns. Proration shall be computed on square footage or some other basis acceptable to the Executive Director or the Executive Director’s designee in the responsible program. For example, Tenant leases 200 square feet of floor space for \$400.00 and pays Landlord \$18.00 ~~\$22.00~~ rental tax. Tenant

subleases 100 square feet, or one half, of the space to Subtenant for \$300.00 and collects ~~\$13.50~~ ~~\$16.50~~ tax which he remits to the State, less a credit of ~~\$9.00~~ ~~\$11.00~~ for tax that he paid to his landlord on the space that he subleased to Subtenant. (One half of \$400.00 is \$200.00 and 4.5 ~~5.5~~ percent of this amount is ~~\$9.00~~ ~~\$11.00~~.)

(9) through (23) No change.

PROPOSED EFFECTIVE DATE: December 1, 2023

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.03(6), 212.031 FS., 22, Ch. 2023-157, LOF. History—New 10-7-68, Amended 2-8-69, 10-7-69, 6-16-72, 9-26-77, 10-18-78, 12-31-81, 7-20-82, Formerly 12A-1.70, Amended 1-2-89, 3-27-95, 7-17-95, 1-17-18, 1-8-19, 12-12-19, 6-14-22, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: June 30, 2023

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-16.008 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-16.008, F.A.C. (Public Use Forms), is to incorporate, by reference, updates to Form DR15SWN, Instructions for Solid Waste and Surcharge.

SUMMARY: The proposed amendments to Rule 12A-16.008, F.A.C., Public Use Forms, incorporate by reference revisions to Form DR15SWN: Instructions for DR-15SW Solid Waste and Surcharge Returns, to clarify when a business is required to submit a new registration application and to remove duplicate information on due date reminders.

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.

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 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-16.008 Public Use Forms.

(1)(a) The following public use forms and instructions are employed by the Department of Revenue in its dealings with the public in administering the rental car surcharge, as provided in this rule chapter, and the solid waste fees, as provided in rule Chapter 12A-12, F.A.C. These forms are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date

r		
(2)	No change.	
(3)	Instructions for DR-15SW Solid Waste and Surcharge Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX-14398)	XX/XX04/23
(4)	No change.	

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. 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, 1-1-23,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Brinton Hevey
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2023

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: 12A-19.050
 RULE TITLE: Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12A-19.050, F.A.C. (Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections), is to incorporate the provisions of s. 337.401(3)(c), F.S., regarding the total rate for the local communications services tax for a municipality, charter county, or noncharter county that elect not to require permit fees.

SUMMARY: The proposed amendments to Rule 12A-19.050, F.A.C. (Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections), provide the maximum local communications service tax rates for municipalities, charter counties, and noncharter counties that do not require permit fees.

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: 202.21 FS.
 LAW IMPLEMENTED: 202.20(2)(a), 202.21, 337.401(3)(c), (j) FS.
 IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):
 DATE AND TIME: October 12, 2023, 9:00 a.m.
 PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-19.050 Notification of Local Communications Services Tax Rate Changes and Permit Fee Elections.

- (1) No change.
- (2) Permit Fee Elections.
 - (a) If a municipality or charter county elects to not require permit fees, the total rate for the local communications services

~~tax as computed under Section 202.20, F.S., for that municipality or charter county may be increased by ordinance or resolution by an amount not to exceed a rate of 0.12 percent changes its election and exercises its authority to collect permit fees, the rate of the local communications services tax imposed by the jurisdiction will automatically be reduced by the sum of .12 percent plus the percentage increase in the local communications services tax, if any.~~

(b) through (c) No change.

~~(d) If a noncharter county elects to not require permit fees, the total rate for the local communications services tax as computed under Section 202.20, F.S., for that noncharter county may be increased by ordinance or resolution by an amount not to exceed a rate of 0.24 percent, to replace the revenue the noncharter county would otherwise have received from permit fees for providers of communications services. If any local taxing jurisdiction that initially elected to collect permit fees subsequently elects to not collect permit fees, the rate of the local communications services tax imposed by the jurisdiction may be increased by ordinance or resolution by up to .24 percent.~~

(3) through (4) No change.

Rulemaking Authority ~~202.21 202.28(1)(b)2.~~ FS. Law Implemented 202.20(2)(a), 202.21, 337.401(3)(c), (j) FS. History—New 1-31-02, Amended 4-17-03, 5-9-13,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Brinton Hevey
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2023

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.: RULE TITLES:
12B-5.020 Definitions; Specific Exemptions
12B-5.150 Public Use Forms

PURPOSE AND EFFECT: The purpose of proposed amendments to Rule 12B-5.020, F.A.C. (Definitions; Specific Exemptions), is to update the Code of Federal Regulation regarding fuel grade ethanol.

The purpose of the proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), is to incorporate, by reference, updates to clarify field contents and penalties imposed for failure to file returns or to pay tax electronically in forms used to administer fuel taxes, and to reflect the delay in bond requirements for a retailer of natural gas to January 1, 2026.

SUMMARY: The proposed amendment to 12B-5.020, F.A.C. (Definitions; Specific Exemptions), incorporates, by reference, 27 C.F.R. §19.746 (4-1-22) regarding fuel grade ethanol.

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), clarify penalties imposed for failure to file returns or to pay tax electronically on the instructions for fuel tax returns and information returns and reflect the delay in bond requirements for a retailer of natural gas to January 1, 2026, on the bond worksheet instructions.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

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

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

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

DATE AND TIME: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.020 Definitions; Specific Exemptions.

(1) Definitions.

(a) through (d) No change.

(e) “Fuel grade ethanol” means ethanol blended with at least 1.97 percent gasoline pursuant to 27 C.F.R. §19.746 (4-1-22), effective _____, and 27 C.F.R. 19.1005 (hereby incorporated by reference (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)).

(f) through (k) No change.

(2) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.62(10), 206.87(1)(e)2., 213.06(1) FS. Law Implemented 206.41(4)(b), 206.62, 206.874, 206.97 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-17-13, 1-20-14, _____.

12B-5.150 Public Use Forms.

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

(b) No change.

Form Number	Title	Effective Date
(2) through (8) No change.		
(9) DR-157W	Bond Worksheet Instructions (https://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX12326)	XX/XX07/20
(10) through (18) No change.		
(19) DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14238)	XX/XX01/22

(20) No change.		
(21) DR-309632N	Instructions for Filing Wholesaler/Importer Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14239)	XX/XX01/22
(22) No change.		
(23) DR-309633N	Instructions for Filing Mass Transit System Provider Fuel Tax Return (R-01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX04866)	XX/XX01/15
(24) No change.		
(25) DR-309634N	Instructions for Filing Local Government User of Diesel Fuel Tax Return (R-01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX04867)	XX/XX01/15
(26) No change.		
(27) DR-309635N	Instructions for Filing Blender Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14240)	XX/XX01/22
(28) No change.		
(29) DR-309636N	Instructions for Filing Terminal Operator Information Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14241)	XX/XX01/22
(30) No change.		
(31) DR-309637N	Instructions for Filing Petroleum Carrier Information Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14242)	XX/XX01/22
(32) No change.		
(33) DR-309638N	Instructions for Filing Exporter Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX14243)	XX/XX01/22
(34) through (37) No change.		

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10,

7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, 12-12-19, 4-16-20, 1-1-21, 5-23-22, 1-1-23, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Brinton Hevey
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2023

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.: RULE TITLES:
12B-8.001 Premium Tax; Rate and Computation
12B-8.003 Tax Statement; Overpayments
12B-8.015 Payment by Electronic Funds Transfer

PURPOSE AND EFFECT: : The purpose of the proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), is to remove obsolete provisions for interest rates for tax due prior to January 1, 2000, for the excess salary tax credit related to employees whose place of employment is located within an enterprise zone, and for the revocation of a certificate of authority that is not determined by the Department of Revenue.

The purpose of the proposed amendment to 12B-8.003 (Tax Statement; Overpayments), is to update the insurance premium tax returns and instructions for reporting taxes and fees for calendar year 2023.

The purpose of the proposed repeal of Rule 12B-8.015, F.A.C. (Payment by Electronic Funds Transfer), is to remove this unnecessary rule providing reference to Rule Chapter 12-24, F.A.C. Rule 12-24.003, F.A.C., sets forth the requirements for paying insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges and filing returns by electronic means.

SUMMARY: The proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), remove provisions for interest rates for tax due prior to January 1, 2000, provisions regarding the excess salary tax credit related to employees whose place of employment is located within an enterprise zone, and provisions regarding the revocation of a certificate of authority that is not determined by the Department of Revenue.

The proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), incorporate, by reference, updates to the insurance premium tax returns and instructions to provide for reporting the tax credit for contributions to the Florida Housing Finance Corporation under the Live Local Program (ss. 34 and 41, Ch. 2023-17, L.O.F.), to provide for jurisdiction

changes for reporting taxes and fees for calendar year 2023, and to reflect the renaming of the Department of Economic Opportunity the Florida Department of Commerce.

The proposed repeal of Rule 12B-8.015, F.A.C. (Payment by Electronic Funds Transfer), removes an unnecessary rule.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 175.1015(5), 185.085(5), 213.06(1), 213.06(1), 220.183(4)(d), 288.99(11) (2010), 624.509(3), 624.5105(4)(b), 636.066(1)1002.395 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(3), 252.372, 262.7451(11), 288.99(2010), 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.46226, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.51055, 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, 1002.395 FS., ss. 34, 41, Ch. 2023-17, L.O.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: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Martha Gregory, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-8.001 Premium Tax; Rate and Computation.

- (1) No change.
- (2)(a) through (b) No change.
- (c) When any taxpayer fails to pay any amount due or any portion thereof, on or before the due date when the tax or installment of tax shall be required by law to be paid, interest shall be added to the amount due at the following rate:
 - 1. ~~One percent per month (prorated daily using the daily factor of .000328767) for payments due prior to January 1, 2000.~~
 - 2. ~~For payments due on or after January 1, 2000,~~ the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C. (prorated daily).
- (d) No change.
- (3) Credits Against the Tax.
 - (a) No change.
 - (b) Salaries. Fifteen percent of the amount paid in salaries by the insurer to employees located or based in Florida may be credited against the net tax imposed by Section 624.509, F.S.

- 1. through 6. No change.
- 7. Salary Tax Credit Exceptions.
 - a. through c. No change.
 - d. ~~Section 624.509(6)(b), F.S., provides that, to the extent that the salary tax credit is limited by the 65 percent limitation, the excess of the salary tax credit that was available and exceeded the 65 percent limitation may be transferred to any insurer that is a member of that insurer's affiliated group if such excess salary tax credit is related to salaries and wages of employees whose place of employment is located within an~~

~~enterprise zone created pursuant to chapter 290, F.S. The amount of such excess salary tax credit transferred to all affiliates can not exceed 25 percent of such excess salary tax credit. An affiliated group of corporations that participates in a concurrent common paymaster arrangement as defined in Section 443.1216, F.S., is not eligible to use this provision. Any such transferred credits are subject to the same provisions and limitations set forth in Part IV, Chapter 624, F.S.~~

- (c) through (e) No change.
- (4) through (7) No change.
- (8) The gross amount of receipts subject to tax under the provisions of paragraph (1)(a) of this rule does shall not include the following:
 - (a) through (c) No change.
 - (d) Crop insurance premiums received ~~on or after January 1, 1994,~~ if in accordance with the Federal Crop Insurance Act, 7 U.S.C. ~~§1501 §§1504.~~
 - (e) through (f) No change.

~~(9) In addition to the penalty and interest imposed by the Department of Revenue, if any taxpayer fails to pay to the Department of Revenue on or before March 1 of each year any premium taxes or assessments due, the Office of Insurance Regulation may revoke its certificate of authority.~~

Rulemaking Authority 213.06(1), 220.183(4)(d), 288.99(11) (2010), 624.5105(4)(b), 1002.395 FS. Law Implemented 175.101, 175.1015, 175.121, 175.141, 185.08(3), 185.085, 185.10, 185.12, 213.05, 213.235, 220.183(3), 288.99(11) (2010), 624.4621, 624.46226, 624.4625, 624.475, 624.509, 624.5092, 624.50921, 624.510, 624.5105, 624.51055, 624.511, 624.518, 624.519, 624.520(2), 262.7451(11), 627.3512, 627.357(9), 628.6015, 629.5011, 634.131, 634.313(2), 634.415(2), 1002.395 FS. History—New 2-3-80, Formerly 12B-8.01, Amended 3-25-90, 4-10-91, 2-18-93, 6-16-94, 10-19-94, 1-2-96, 12-9-97, 6-2-98, 4-2-00, 10-15-01, 8-1-02, 6-20-06, 9-1-09, 4-26-10, 6-6-11, 1-25-12, 7-28-15, 1-6-20, _____.

12B-8.003 Tax Statement; Overpayments.

- (1) Tax returns and reports must shall be made by insurers on forms prescribed by the Department. These forms are hereby incorporated by reference in this rule.
- (2) 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-XXXXX14838)	XX/XX01/19
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2023 2022 (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14839)	XX/XX01/23

(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-XXXXX44840)	XX/XX01 /23
(6) DR-35090 0	2023 2022 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX44841)	XX/XX01 /23

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., ss. 34, 41, Ch. 2023-17. 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, 1-1-23,_____.

12B-8.015 Payment by Electronic Funds Transfer.

~~Where payment of taxes imposed under applicable Florida Statutes and referred to in Rules 12B 8.001, 12B 8.0012, 12B 8.002, 12B 8.006 and 12B 8.016, F.A.C., is required to be remitted by electronic funds transfer, provisions of Chapter 12-24, F.A.C., shall apply.~~

Rulemaking Authority 20.21(5), 213.06(1) FS. Law Implemented 213.755, 624.511, 624.518 FS. History—New 12-19-89, Amended 12-9-97, Repealed_____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Martha Gregory
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2023

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NOS.: RULE TITLES:
12C-1.0188 Enterprise Zone Program
12C-1.0198 Internship Tax Credit Program
12C-1.01991 Credit for Manufacturing of Human Breast Milk Derived from Human Milk Fortifiers

12C-1.051 Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12C-1.0188 (Enterprise Zone Program) is to remove provisions previously used to administer the Florida Enterprise Zone jobs credit and property tax credit which has been repealed.

The purpose of the proposed amendments to Rule 12C-1.0198, F.A.C. (Experiential Learning Internship Tax Credit Program), is to incorporate the changes to section 220.198, F.S., by s. 4, Ch. 2023-81, L.O.F.

The purpose of the proposed creation of Rule 12C-1.01991, F.A.C.(Credit for Manufacturing of Human Breast Milk Derived from Human Milk Fortifiers), is to incorporate the provisions of section 220.1991, F.S., as provided in s. 33, Ch. 2023-157, L.O.F.

The purpose of the proposed amendments to Rule 12C-1.051, F.A.C. (Public Use Forms), is to incorporate, by reference, updates to Florida corporate income/franchise tax returns and instructions to reflect law changes allowing for reporting tax credits, removing the obsolete Florida Renewable Energy Production Credit, and to remove forms previously used to administer the Florida Enterprise Zone jobs credit and property tax credit which has been repealed.

SUMMARY: The proposed amendments to Rule 12C-1.0188, F.A.C., remove obsolete provisions previously used to administer the enterprise zone jobs and property tax credits against corporate income tax, change the title to Community Contribution Tax Credit to reflect the rule updates, and reflect the renaming of the Department of Economic Opportunity to the Florida Department of Commerce.

The proposed creation of Rule 12C-1.01991, F.A.C. (Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers), incorporates the provisions of s. 220.1991, F.S, created by s. 33 of Ch. 2023-157, L.O.F., providing how to apply for the tax credit, the documentation required to evidence the purchase of qualifying equipment, how to carry forward any unused tax credit for up to five taxable years, and how to transfer any unused credit to another member of same affiliated group of corporations.

The proposed amendments to Rule 12C-1.0198, F.A.C., incorporate the changes to section 220.198, F.S., by s. 4, Ch. 2023-81, L.O.F., renaming the tax credit to the Experimental Learning Tax Credit Program and allowing tax credits for

qualified apprentice and preapprentice during calendar years 2022-2025.

The proposed amendments to Rule 12C-1.051, F.A.C. (Forms), repeal obsolete forms previously used to administer the enterprise zone jobs credit and property tax corporate income tax credits, and adopt updates to Florida corporate income/franchise tax returns and instructions to reflect law changes allowing for reporting tax credits under the Live Local Program (ss. 21 and 41, Ch. 2023-17, L.O.F.), the Qualified Railroad Reconstruction or Replacement Expenditures (s. 32, Ch. 2022-97, L.O.F.), and for equipment used in Manufacturing of Human Breast Milk Derived Human Milk Fortifiers (s. 33, Ch. 2023-157, L.O.F.), and remove reference to the obsolete Florida Renewable Energy Production Credit on the form to notify the Department of the transfer of tax credits.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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

RULEMAKING AUTHORITY: 213.06(1), 220.183(4)(d), 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, 220.183, 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.

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 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-1.0188 Community Contribution Tax Credit Enterprise Zone Program.

~~(1) Corporate Income Tax — Enterprise Zone Jobs Credit.~~

~~(a) How to Claim the Credit. Section 220.181(2), F.S., requires that an application, which includes the information stated in that subsection, be filed with the Enterprise Zone Development Agency for the enterprise zone in which the business is located.~~

~~(b)1. Forms Required. Taxpayers claiming the Enterprise Zone Jobs Credit for employees hired on or after January 1, 2006, must use Form F 1156Z, Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (incorporated by reference in rule 12C 1.051, F.A.C.), to compute the allowable Enterprise Zone Jobs Credit amount. Form F 1156Z requires the signature of an officer, under oath, duly authorized to sign. The F 1156Z must be certified by the Enterprise Zone Development Agency, attached to a corporate income tax return, and submitted to the Department of Revenue.~~

~~2. A copy of the certified F 1156Z must be forwarded to the Florida Department of Revenue, General Tax Administration, 5050 West Tennessee Street, Tallahassee,~~

~~Florida 32399-0100, by the Enterprise Zone Development Agency.~~

~~(2) Corporate Income Tax — Enterprise Zone Property Tax Credit.~~

~~(a) How to Claim the Credit.~~

~~1. Notice Required. Section 220.182(4), F.S., requires a notice be filed with the local property appraiser before the Enterprise Zone Property Tax Credit may be claimed. This notice must be on Form DR 456, Notice of New, Rebuilt, or Expanded Property (incorporated by reference in rule 12D-16.002, F.A.C.).~~

~~2. This notice is required to be filed with the property appraiser of the county in which the eligible business property is located, or is to be located, no later than April 1 of the year in which the property is first subject to ad valorem assessment. If this notice is not filed by April 1 of the year in which the eligible property is first subject to assessment, the taxpayer will be precluded from qualifying for the tax credit and would not be allowed to claim the Enterprise Zone Property Tax Credit in later years.~~

~~(b)1. The Enterprise Zone Development Agency for the enterprise zone in which the eligible property is located, must certify all applications meeting the criteria set forth in section 220.182, F.S., to be eligible to receive the credit.~~

~~2. Taxpayers claiming the Enterprise Zone Property Tax Credit against corporate income tax, must use Form F 1158Z, Enterprise Zone Property Tax Credit (incorporated by reference in rule 12C 1.051, F.A.C.), to apply for, and compute the allowable amount of the credit. The F 1158Z must be certified by the Enterprise Zone Development Agency, attached to a Florida corporate income tax return and submitted to the Department of Revenue. A copy of the certified F 1158Z is to be forwarded to the Florida Department of Revenue, General Tax Administration, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100, by the Enterprise Zone Development Agency.~~

~~(3) Corporate Income Tax or Insurance Premium Tax — Community Contribution Tax Credit.~~

~~(1)(a) Who May Claim the Credit Against Corporate Income Tax or Insurance Premium Tax.~~

~~(a) Any taxpayer who has received prior approval from the Florida Department of Commerce Economic Opportunity, Division of Strategic Business Development, for a community contribution to any revitalization project undertaken by an eligible sponsor, will be allowed a credit of 50 percent of the contribution. The total annual credit for each taxpayer under this section, applied against the tax due under chapter 220, F.S., for a taxable year, is limited to \$200,000. Additionally, Ceontributions approved for insurance companies who are eligible to take this credit against the insurance premium tax, as~~

provided for in section 624.5105, F.S., are not eligible to receive the credit against the corporate income tax.

(b) The valuation of the contribution determined by the Florida Department of Commerce Economic Opportunity, Division of Strategic Business Development will be used in the computation of the credit. In instances where the value is misrepresented to the Florida Department of Commerce Economic Opportunity, the Director of the Department of Revenue has the authority to redetermine the value of the contribution, pursuant to section 220.44, F.S.

1. through 2. No change.

(2)(e) Carryover of Community Contributions.

1. through 2. No change.

(d) through (f) renumbered (3) through (5) No change.

(4) The forms referenced in this rule section are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800; or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3 2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY). These forms may also be obtained from the Enterprise Zone Development Agency for the enterprise zone in which the business is located.

(5) Questions relating to enterprise zones created on January 1, 2006, should be directed to:

Department of Economic Opportunity
 Division of Strategic Business Development
 The Capitol
 Tallahassee, Florida 32399-0001.

Rulemaking Authority 213.06(1), 220.182(8), 220.183(4)(6)(d), 220.51 FS. Law Implemented 213.05, 213.35, 220.03(1), 220.131, 220.181, 220.182, 220.183, 220.44, 290.0055, 290.0065, 290.009(1) FS. History—New 1-3-96, Amended 8-1-02, 5-1-06,_____.

12C-1.0198 Experiential Learning Internship Tax Credit Program.

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

(a) “Apprentice” means a person at least 16 years of age who is engaged in learning a recognized skilled trade through actual work experience under the supervision of journeyworker craftspersons, which training should be combined with properly coordinated studies of related technical and supplementary subjects, and who has entered into a written agreement, which may be cited as an apprentice agreement, with an apprenticeship sponsor registered by the Florida Department of Education who may be either an employer, an association of

employers, or a local joint apprenticeship committee.
~~“Department” means the Florida Department of Revenue.~~

(b) No change.

(c) “Preapprentice means any person 16 years of age or over engaged in any course of instruction in the public school system or elsewhere, which course is registered as a preapprenticeship program with the Florida Department of Education.

~~(d)(e)~~ No change.

~~(e)(d)~~ “Student intern” means a person who has completed at least 60 credit hours at a state university or 15 credit hours at 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 Section 1001.44, F.S., 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 2022-2025, an experiential learning a student internship tax credit is available against the tax imposed by Chapter 220, F.S., and equal to \$2,000 per apprentice, preapprentice, or student intern, but no more than \$10,000 per taxable year.

(a) through (c) No change.

(3) Eligibility.

(a) To be eligible to request a tax credit, a qualified business must employ at least one apprentice, preapprentice, or student intern full time during any of the 2022 or 2023 taxable years 2022-2025 year in an apprenticeship, preapprenticeship, or internship in which the student intern worked full time in Florida for at least 9 consecutive weeks, or the apprentice or preapprentice worked in Florida for at least 500 hours, in addition to one of the following criteria:

1. Twenty percent or more of the business’ current full-time employees were previously employed as apprentices, preapprentices, or 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 apprentice, preapprentice, or student intern during that time.

(b) Qualified businesses must provide documentation demonstrating that each apprentice, preapprentice, or student intern employed during any of the 2022 or 2023 taxable years 2022-2025 year is enrolled in an educational institution as stated in paragraph (1)(e) or with a provider of related technical instruction ~~(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 Experiential Learning 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 apprentice, preapprentice, or student intern meet the criteria to receive tax credits, including a taxpayer’s Registered Apprenticeship Partners Information Data System program identification number, if applicable.

(b) No change.

Rulemaking Authority 213.06(1), 220.198(6) FS. Law Implemented 220.198 FS., s. 4, Ch. 2023-81, LOF. History–New 1-1-23, Amended

12C-1.01991 Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers.

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

(a) “Credit” means the credit for manufacturing of human breast milk derived human milk fortifiers authorized under Section 220.1991, F.S.

(b) “Qualifying manufacturing equipment” means equipment for use in the production of human breast milk derived human milk fortifiers:

1. That can be sold as a product using a pasteurization or sterilization process; and

2. That is in compliance with all applicable United States Food and Drug Administration provisions.

(2) Available Credits. For taxable years beginning during the 2023 and 2024 calendar years, a credit is available against the tax imposed by Chapter 220, F.S., that is equal to 50 percent of the cost of qualifying manufacturing equipment purchased during the state fiscal year for which the application is submitted, or during the 6 months preceding such state fiscal 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) A taxpayer who files a Florida consolidated return as a member of an affiliated group pursuant to Section 220.131(1), F.S., may be allowed the credit on a consolidated return basis.

(d) Taxpayers may carry forward any unused portion of the tax credit for up to five taxable years.

(3) Application process.

(a) To apply for available program credits, a taxpayer must submit a Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Application for Tax Credit (Form F-11991, incorporated by reference in Rule 12C-1.051, F.A.C.), along with documentation demonstrating that the taxpayer purchased qualifying manufacturing equipment.

(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.

(4) Transfers of unused tax credits.

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

(b) A transferred tax credit may only be taken by the receiving member of the affiliated group during the same period that the transferring member was approved to take the credit.

(c) A transferred carryforward amount may only be taken as a tax credit during the same time period as the transferring member was authorized to take the carryforward tax credit amount.

(d) A taxpayer must notify the Department of its intent to transfer a credit allocation or tax credit to another member of its affiliated group by submitting Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Notice of Intent to Transfer a Tax Credit (Form F-1191T, incorporated by reference in Rule 12C-1.051, F.A.C.). A separate notice must be submitted for each member of an affiliated group of corporations receiving a transfer.

Rulemaking Authority 213.06(1), FS, s. 33, Ch. 2023-157, LOF. Law Implemented 220.1991 FS, s. 33, 2023-157, LOF. History–New

12C-1.051 Forms.

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

(b) No change.

Form Number	Title	Effective Date
(2) No change.		
(3)(a) F-1065	Florida Partnership Information Return (R-01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX06341)	XX/XX01/16
(b) F-1065 N	Instructions for Preparing Form F-1065 Florida Partnership Information Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX10186)	XX/XX01/19
(4) F-1120 A	Florida Corporate Short Form Income Tax Return (http://www.flrules.org/Gateway/reference.a	XX/XX01/22

	sp?No=Ref-XXXXX14252)	
(5)(a) F-1120	Florida Corporate Income/Franchise Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14842)	XX/XX01/23
(b) F-1120 N	Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 20232022 (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14843)	X/XX01/23
(6) through (8) No change.		
(9)(a) F-1156 Z	Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (R-01/10)	06/10
(b) F-1156 ZN	Instructions for Completing Form F-1156Z Florida Enterprise Zone Jobs Credit Certificate of Eligibility for Corporate Income Tax (R-01/10)	06/10
(10)(a) F-1158 Z	Enterprise Zone Property Tax Credit (R-08/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-03605)	01/14
(b) F-1158 ZN	Instructions for Florida Form F-1158Z Enterprise Zone Property Tax Credit (R-08/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-03606)	01/14
(9)(11) F-1193 T	Notice of Intent to Transfer A Florida Tax Credit – Corporate Income Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX11396)	XX/XX01/20
(10)(12) No change.		
(11)(13) F-1198	Florida Experiential Learning Internship Tax Credit Program – Application for Tax Credit (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX 14844)	XX/XX01/23
(12)(a) F-11991	Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Application for Tax Credit (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	XX/XX
(b) F-11991 T	Florida Credit for Manufacturing of Human Breast Milk Derived Human Milk Fortifiers – Notice of Intent to Transfer a Tax Credit (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	XX/XX
(13)(14)	Underpayment of Estimated Tax on Florida	XX/XX01

4) F-2220	Corporate Income/Franchise Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX14845)	/23
(14)(15)	No change.	

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., s. 32, Ch. 2022-97, ss. 21, 41, Ch. 2023-17, s. 4, Ch. 2023-81, s. 33, Ch. 2023-157, L.O.F. 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, 1-1-23, .

NAME OF PERSON ORIGINATING PROPOSED RULE:
Brinton Hevey
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: June 30, 2023, and July 12, 2023.

DEPARTMENT OF REVENUE

Corporate, Estate and Intangible Tax

RULE NOS.: 12C-3.0015, 12C-3.008
RULE TITLES: Affidavit - No Florida Estate Tax Due, Public Use Forms

PURPOSE AND EFFECT: : The purpose of the proposed amendments to Rule 12C-3.0015, F.A.C. (Affidavit – No Florida Estate Tax Due), and to Rule 12C-3.008, F.A.C. (Public Use Forms), incorporating by reference the related affidavits, is to reflect the provisions of Ch. 2023-207, L.O.F., which provides when an affidavit of no Florida estate tax due is required to be filed by the personal representative of certain estates.

SUMMARY: The proposed amendments to Rule 12C-3.0015, F.A.C. (Affidavit – No Florida Estate Tax Due), and to the Affidavit of No Florida Estate Tax Due (Form DR-312) and the Affidavit of No Florida Estate Tax Due When Federal Return is Required (Form DR-313), incorporated by reference in Rule 12C-3.008, F.A.C. (Public Use Forms), provide the personal representative of a decedent who died on or after January 1, 2005, is not required to file an Affidavit of No Florida Estate Tax Due for probate proceedings commenced on or after July

1, 2023, or for probate proceedings pending on July 1, 2023, for which an order of final discharge has not been entered.

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: 198.08, 198.32(2), 213.06(1) FS.

LAW IMPLEMENTED: 198.02, 198.03, 198.04, 198.05, 198.08, 198.13, 198.14, 198.15, 198.22, 198.23, 198.26, 198.32, 198.33(1), 198.38, 198.39, 213.37, 837.06 FS., Ch. 2023-207, L.O.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: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting 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/265558880189094743>

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: Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12C-3.0015 Affidavit – No Florida Estate Tax Due.

(1) No Florida estate tax is due and no Florida estate tax return is required to be filed by the personal representative of an estate when the decedent died on or after January 1, 2005.

(2)(a) When the personal representative is not required to file a federal estate tax form (Form 706 or 706-NA), an Affidavit of No Florida Estate Tax Due (Form DR-312, incorporated by reference in Rule 12C-3.008, F.A.C.) may be filed with the clerk of the circuit court in every county where the decedent owned real property to remove any Florida estate tax lien on the decedent’s real property. This affidavit is admissible as evidence that no Florida estate tax is due by the estate.

(b) When the personal representative is required to file a federal estate tax form (Form 706 or 706-NA) and owes no Florida estate tax, an Affidavit of No Florida Estate Tax Due When Federal Return is Required (Form DR-313, incorporated by reference in Rule 12C-3.008, F.A.C.) may be filed with the clerk of the circuit court to remove any Florida estate tax lien on the decedent’s real property. This affidavit is admissible as evidence that no Florida estate tax is due by the estate.

(c) When the decedent died on or after January 1, 2005, the personal representative of an estate is not required to file the affidavits in this subsection for probate proceedings commenced on or after July 1, 2023, or for probate proceedings pending on July 1, 2023, for which an order of final discharge has not been entered.

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.05, 198.13, 198.14, 198.15, 198.32 FS., Ch. 2023-207, LOF. History—New 12-13-94, Amended 1-22-01, 4-14-09, 1-25-12, 1-20-14, _____.

12C-3.008 Public Use Forms.

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

(b) No change.

Form Number	Title	Effective Date
(2) DR-	Affidavit of No Florida Estate Tax Due	XX/XX/04 4/21

312	(http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX42315)	
(3) DR-313	Affidavit of No Florida Estate Tax Due When Federal Return is Required (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX42316)	XX/XX/04 4/21
(4)	No change.	

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.08, 198.13, 198.22, 198.23, 198.26, 198.32(2), 198.33(1), 198.38, 198.39, 213.37, 837.06 FS., Ch. 2023-207, LOF. History—New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, 1-22-01, 5-4-03, 10-30-06, 11-6-07, 4-14-09, 6-28-10, 1-25-12, 1-20-14, 1-1-21, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Brinton Hevey

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: June 30, 2023

DEPARTMENT OF FINANCIAL SERVICES

OIR – Insurance Regulation

RULE NOS.: RULE TITLES:

69O-137.001 Annual and Quarterly Reporting Requirements

69O-137.004 Reports of Information by Health Insurers Required

PURPOSE AND EFFECT: Section 624.424, Florida Statutes, requires insurers to file quarterly and annual financial reports with the Office of Insurance Regulation and allows the Office to enact rules setting the standards for those reports. By amending 69O-137.001 to adopt the current versions of these NAIC instructions and manuals, the Office is establishing up-to-date, uniform standards for annual and quarterly reports which will provide the information necessary for the Office to evaluate insurers’ financial conditions.

The proposed amendment to Rule 69O-137.004, F.A.C., promulgates the current version of Form OIR-B2-1094, “Report of Gross Annual Premiums and Enrollment Data for Health Benefit Plans Issued to Florida Residents” and creates Form OIR-B3-494, “Implemented Health Insurance Measures”, to collect information required by Section 637.9175, F.S.

SUMMARY: Rule 69O-137.001 is amended to adopt the current versions of these NAIC instructions and manuals.

The amendment to Rule 69O-137.004, F.A.C., promulgates the current version of Form OIR-B2-1094, “Report of Gross Annual Premiums and Enrollment Data for Health Benefit Plans Issued to Florida Residents.” The amendment also creates

Form OIR-B3-494, "Implemented Health Insurance Measures", which will collect information on measures implemented or proposed to contain health insurance costs or cost increases as required by Section 637.9175(2), F.S.

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.

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

RULEMAKING AUTHORITY: 624.308(1), 624.424(1), 627.9175, F.S

LAW IMPLEMENTED: 624.307(1), 624.424(1), 627.9175, FS.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kama Monroe, Assistant General Counsel, Office of Insurance Regulation, Kama.Monroe@flor.com, (850)413-4121.

THE FULL TEXT OF THE PROPOSED RULE IS:

690-137.001 Annual and Quarterly Reporting Requirements.

(1) The purpose of this rule is to establish uniform requirements reporting of annual and quarterly statement information for all authorized insurers as defined in Section 624.09, F.S.

(2) Each authorized insurer shall file with the Office a full and true statement of its financial condition, transactions, and affairs.

(a) An annual statement covering the preceding calendar year shall be filed on or before March 1, and quarterly statements covering the periods ending on March 31, June 30, and September 30 shall be filed within 45 calendar days after each such date.

(b) The Office shall grant an extension of time for filing an annual or quarterly statement if there exist conditions beyond the control of the authorized insurer, such as rehabilitation pursuant to Chapter 631, F.S., or the laws of the state of domicile; severe damage to the insurer's physical premises by a natural or man-made disaster; or some other reason of similar gravity and severity. The extension shall be for the amount of

time reasonable to file under the conditions which justified the extension.

(c) For purposes of this rule, the requirement that statements be filed with the Office means that the statement has been transmitted electronically to the National Association of Insurance Commissioners and that the executed Jurat page of said statement has been transmitted electronically to the Office via the Regulatory Electronic Filing System, "REFS." The date affixed by the Office's electronic data processing system shall serve as evidence of the timeliness of the statement. Annual and quarterly statements in any other format shall not be submitted to the Office.

(3) Annual and Quarterly Statement Reporting.

(a) Each insurer shall submit its annual and quarterly statement information electronically to the National Association of Insurance Commissioners in accordance with the electronic filing instructions specified in paragraph (3)(b), below.

(b)1. The National Association of Insurance Commissioners electronic transmission filing instructions (Financial Internet Filing Online User's Guide ~~2023~~ ~~2020~~) are hereby adopted and incorporated by reference, www.flrules.org/XXXXX
~~<https://www.flrules.org/Gateway/reference.asp?No=Ref-14524>~~.

2. A copy of these specifications may be obtained from the National Association of Insurance Commissioners at http://www.naic.org/industry_financial_filing.htm.

(4) Manuals Adopted.

(a) Annual statements shall be prepared in accordance with the following manuals, which are hereby adopted and incorporated by reference:

1. The NAIC's Annual Statement Instructions, Property and Casualty, ~~2022~~ ~~2019~~;

2. The NAIC's Annual Statement Instructions, Life, Accident and Health\Fraternal, ~~2022~~ ~~2019~~;

3. The NAIC's Annual Statement Instructions, Health, ~~2022~~ ~~2019~~;

4. The NAIC's Annual Statement Instructions, Title, ~~2022~~ ~~2019~~; and,

5. The NAIC's Accounting Practices and Procedures Manual, as of March ~~2022~~ ~~2019~~.

(b) Quarterly statements shall be prepared in accordance with the following manuals, which are hereby adopted and incorporated by reference:

1. The NAIC's Quarterly Statement Instructions, Property and Casualty, ~~2023~~ ~~2020~~;

2. The NAIC's Quarterly Statement Instructions, Life, Accident and Health\Fraternal, ~~2023~~ ~~2020~~;

3. The NAIC's Quarterly Statement Instructions, Health, ~~2023~~ ~~2020~~;

4. The NAIC’s Quarterly Statement Instructions, Title, 2023 2020; and,

5. The NAIC’s Accounting Practices and Procedures Manual, as of March 2023 2020.

(c) Copies of the manuals are available:

1. From the National Association of Insurance Commissioners at <http://www.naic.org>; and,

2. For inspection during regular business hours at the Office of Insurance Regulation, Larson Building, 200 East Gaines Street, Tallahassee, Florida 32399-0300.

Rulemaking Authority 624.308(1), 624.424(1) FS. Law Implemented 624.424(1) FS. History—New 3-31-92, Amended 8-24-93, 4-9-95, 4-9-97, 4-4-99, 11-30-99, 2-11-01, 4-5-01, 12-4-01, 12-25-01, 8-18-02, 7-27-03, Formerly 4-137.001, Amended 1-6-05, 9-15-05, 1-25-07, 3-16-08, 3-4-09, 1-4-10, 9-28-11, 1-28-13, 9-15-13, 7-28-15, 10-25-16, 7-30-17, 4-11-19, 7-3-22, _____.

690-137.004 Reports of Information by Health Insurers Required.

(1) Any insurer authorized to write a policy or certificate of health insurance in the state shall, on or before April 1 for the preceding year ending December 31, report the information required by:

(a) Form OIR-B2-1094, “Report of Gross Annual Premiums and Enrollment Data for Health Benefit Plans Issued to Florida Residents”, providing information on health benefit plans written in this state, and

(b) Form OIR-B2-575, “Implemented Health Insurance Measures”, providing information on measures implemented or proposed to contain health insurance costs or cost increases.

(2) The following forms are hereby adopted and incorporated by reference:

(a) OIR-B2-1094, (rev. 01/23)(~~rev. 05/2005~~), “Report of Gross Annual Premiums and Enrollment Data for Health Benefit Plans Issued to Florida Residents” available at www.flrules.org/XXXXX.

(b) OIR-B2-575, (new 07/23), “Implemented Health Insurance Measures” available at www.flrules.org/XXXXX.

(c) Copies of forms are available and may be printed from the Office’s website: <http://www.floir.com/iportal>.

(d)(~~e~~) All filings shall be submitted electronically through <http://www.floir.com/iportal>.

Rulemaking Authority 624.308(1), 627.9175 FS. Law Implemented 624.307(1), 627.9175 FS. History—New 3-21-85, Amended 2-9-86, Formerly 4-59.081, Amended 2-25-87, 2-22-89, Formerly 4-59.0081, 4-137.004, Amended 9-15-05, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Christopher Struk, Program and Policy Coordinator
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Financial Services Commission
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 24, 2023

DEPARTMENT OF FINANCIAL SERVICES

OIR – Insurance Regulation

RULE NO.: 690-137.014
RULE TITLE: Notice of Temporary Discontinuance of Writing New Residential Property Insurance Policies

PURPOSE AND EFFECT: Rule 690-137.014 “Notice of Temporary Discontinuance of Writing New Residential Property Insurance Policies” is being created to enact the provisions of Section 624.4301, F.S., as created by Section 7 of Chapter 2023-172, L.O.F. The subsection requires that insurers temporarily suspending the writing of new residential property insurance policies notify the office of such action on a form approved by the office and adopted by rule. The required form, OIR-A1-1500, “Notice of Temporary Discontinuance of Writing New Residential Property Insurance Policies” is incorporated by reference in this rule.

SUMMARY: Rule 690-137.014 “Notice of Temporary Discontinuance of Writing New Residential Property Insurance Policies” is being created to enact the provisions of Section 624.4301, F.S., as created by Section 7 of Chapter 2023-172, L.O.F. The subsection requires that insurers temporarily suspending the writing of new residential property insurance policies notify the office of such action on a form approved by the office and adopted by rule. The required form, OIR-A1-1500, “Notice of Temporary Discontinuance of Writing New Residential Property Insurance Policies” is incorporated by reference in this rule.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

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

RULEMAKING AUTHORITY: 624.308(1), 624.4301, F.S.

LAW IMPLEMENTED: 624.4301, F.S.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kama Monroe, Assistant General

Counsel, Office of Insurance Regulation,
Kama.Monroe@flor.com, (850)413-4121.

THE FULL TEXT OF THE PROPOSED RULE IS:

69O-137.014 Notice of Temporary Discontinuance of Writing New Residential Property Insurance Policies

(1) In addition to meeting all other requirements of law, each authorized insurer intending to temporarily suspend writing new residential property insurance policies must submit the required notification to the Office the earlier of:

(a) 20 business days before the effective date of the temporary suspension of writing, or

(b) 5 business days before notifying its agents of the temporary suspension of writing.

(2) This notification shall be submitted on Form OIR-A1-1500 (effective 7/23), entitled “Notice of Temporary Discontinuance of Writing New Residential Property Insurance Policies,” which is hereby incorporated by reference and available at www.flrules.org/XXXXX. The form may be obtained from <https://www.flor.com>.

(3) The notification shall be submitted via the Insurance Regulation Filing System (IRFS) application at <https://irfs.fldfs.com/>.

Rulemaking Authority 624.308(1), 624.4301, F.S. Law Implemented 624.4301, F.S. History – New xx-xx-2023

NAME OF PERSON ORIGINATING PROPOSED RULE:
Kama Monroe, Assistant General Counsel

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 28, 2023

DEPARTMENT OF FINANCIAL SERVICES

OIR – Insurance Regulation

RULE NOS.:	RULE TITLES:
69O-138.001	NAIC Financial Condition Examiners Handbook Adopted
69O-138.003	Market Conduct Exam Methodology
69O-138.004	Risk-Based Selection Methodology for Scheduling Financial Examinations

PURPOSE AND EFFECT: Rule 69O-138.001 is amended to adopt the 2022 and 2023 National Association of Insurance Commissioners Financial Condition Examiners Handbooks. The current rule adopted the 2019 and 2020 versions of these handbooks. Rules 69O-138.004 “Risk-Based Selection Methodology for Scheduling Financial Examinations” and 69O-138.003 “Market Conduct Exam Methodology” are being

created to enact the provisions of Sections 4 and 5 of Chapter 2023-172, L.O.F.

SUMMARY: Section 624.316, Florida Statutes, requires the Office to examine insurer’s financial condition according to accounting procedures designed to fulfill the requirements of generally accepted insurance accounting principles and practices, and allows the Office to adopt the NAIC Financial Condition Examiners Handbook to facilitate these exams. By adopting the newest version of the handbook, this rule ensures that the procedures used by the Office to examine insurers are the current generally accepted accounting practices.

Rules 69O-138.004 “Risk-Based Selection Methodology for Scheduling Financial Examinations” and 69O-138.003 “Market Conduct Exam Methodology” are being created to enact the provisions of Sections 4 and 5 of Chapter 2023-172, L.O.F.

Section 4 of the chapter law creates Section 624.316(3), F.S., which requires that the Office create by rule “a risk-based selection methodology for scheduling examinations of insurers subject to this section.” Rule 69O-138.004, outlines the selection method for financial examinations.

Section 5 of the chapter law creates Section 624.316(8), F.S., which requires that the Office create by rule “a selection methodology for scheduling and conducting examinations of insurers and other entities regulated by the office.” Rule 69O-138.003 outlines the selection method for market conduct examinations.

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.

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

RULEMAKING AUTHORITY: 624.308(1), 624.316, 624.3161 F.S.

LAW IMPLEMENTED: 624.316, 624.3161 F.S.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kama Monroe, Assistant General Counsel, Kama.Monroe@flor.com, (850)413-4121.

THE FULL TEXT OF THE PROPOSED RULE IS:

690-138.001 NAIC Financial Condition Examiners Handbook Adopted.

(1)(a) The National Association of Insurance Commissioners Financial Condition Examiners Handbook 2023 2020, is hereby adopted and incorporated by reference.

(b) The National Association of Insurance Commissioners Financial Condition Examiners Handbook 2022 2019, is hereby adopted and incorporated by reference.

(2) through (3) No change.

Rulemaking Authority 624.308(1), 624.316(1)(c) FS. Law Implemented 624.316(1)(c) FS. History—New 3-30-92, Amended 4-9-97, 4-4-99, 11-30-99, 2-11-01, 12-25-01, 8-18-02, 7-27-03, Formerly 4-138.001, Amended 1-6-05, 9-15-05, 1-25-07, 3-16-08, 3-4-09, 1-4-10, 11-2-11, 1-28-13, 9-15-13, 7-28-15, 10-25-16, 7-30-17, 4-11-19, 7-3-22, _____.

690-138.003 Market Conduct Exam Methodology

The Office will prioritize scheduling and conducting market conduct examinations of insurers and other entities regulated by the Office based on the following selection methodology.

(1) Priority 1 - Statutorily Required Examinations:

(a) Pharmacy Benefit Managers, pursuant to s. 626.8828, F.S.,

(b) Citizens Property Insurance Corporation, pursuant to s. 627.351(6)(l), F.S., and

(c) Premium Finance Companies, pursuant to s. 627.834, F.S.

(2) Priority 2 - Post-hurricane Required Examinations.

(3) Priority 3 - Identified Market Concerns:

(a) Potentially hazardous business practice identified to be negatively affecting consumers,

(b) Companies for re-examinations, and

(c) Multi-state examinations.

(4) Priority 4 - Non-statutory Examinations:

(a) Complaint data analysis,

(b) Other state actions,

(c) Market Conduct Annual Statement (MCAS) data, and

(d) Any other conditions for examination as deemed warranted by the Office.

Rulemaking Authority 624.308(1), 624.3161 FS. Law Implemented 624.3161 FS. History—New xx-xx-23

690-138.004 Risk-Based Selection Methodology for Scheduling Financial Examinations

(1) This rule established a risk-based selection methodology for scheduling examinations of insurers subject to the provisions of Section 624.316, F.S.

(2) Section 624.316, F.S. permits the Office to examine each insurer holding a certificate of authority for three years or

longer as often as may be warranted for the protection of the policyholders and in the public interest, but must, at a minimum, examine:

(a) High-risk insurers at least once every 3 years.

(b) Average- and low-risk insurers at least once every 5 years.

(3) The assessment of whether an insurer is deemed a High-risk insurer will include:

(a) A risk-focused analysis that indicates a decline in the insurer's financial condition;

(b) Prioritization of property insurers for which the office identifies significant concerns about an insurer's solvency pursuant to Section 627.7154, F.S.; and

(c) Consideration of the following:

1. The level of capitalization.

2. Unfavorable trends related to profitability or cashflow from operations.

3. National Association of Insurance Commissioners Insurance Regulatory Information System ratio results.

4. Risk-based capital and risk-based capital trend test results.

5. The structure and complexity of the insurer.

6. Changes in the insurer's officers or board of directors.

7. Changes in the insurer's business strategy or operations.

8. Findings and recommendations from an examination made pursuant to this section or Section 624.3161, F.S.

9. Current or pending regulatory actions by the office or the department.

10. Other regulatory agency or rating agency information or reports.

11. The impact of an insurer's insolvency on policyholders of the insurer and the public generally.

12. Any other matters the Office deems necessary for the protection of policyholders.

(4) The National Association of Insurance Commissioners Financial Analysis Handbook, 2023 is hereby adopted and incorporated by reference.

(5) Risk-focused analysis by the Office shall be performed in substantial conformity with the methodology outlined in the Handbook, so long as that methodology is consistent with statutory accounting principles and the Florida Insurance Code.

(6) A copy of the Financial Analysis Handbook may be:

(a) Obtained from the National Association of Insurance Commissioners, at <http://www.naic.org> or

(b) Inspected during regular business hours at the Office of Insurance Regulation, Larson Building, 200 E. Gaines St., Tallahassee, Florida 32399-0300.

(7) Scheduling of insurers deemed High-risk will begin with the year-end 2023 financial exam schedule.

Rulemaking Authority 624.308(1), 624.316 FS. Law Implemented 624.316 FS. History—New xx-xx-23

NAME OF PERSON ORIGINATING PROPOSED RULE:
Kama Monroe, Assistant General Counsel
NAME OF AGENCY HEAD WHO APPROVED THE
PROPOSED RULE: Financial Services Commission
DATE PROPOSED RULE APPROVED BY AGENCY
HEAD: September 18, 2023
DATE NOTICE OF PROPOSED RULE DEVELOPMENT
PUBLISHED IN FAR: July 24, 2023

DEPARTMENT OF FINANCIAL SERVICES

OIR – Insurance Regulation

RULE NO.: RULE TITLE:

69O-171.012 Claims-Handling Manuals

PURPOSE AND EFFECT: The Office of Insurance Regulation is creating rule 69O-171.012, to implement Section 627.4108, F.S., which was created by Section 19 of Chapter 2023-172, L.O.F. The statute requires that authorized residential insurers annually certify that their claims-handling manuals comply with the requirements of law and that the insurers provide copies of those manuals to the Office upon request accompanied by a certification. The statute requires that forms be created for both of these actions. This rule will create and incorporate OIR B3-495, the “Annual Certification of Claims-Handling Manuals” and OIR B3-496, the “Submission of Requested Claims-Handling Manuals” to meet those requirements.

SUMMARY: Rule 69O-171.012, implements Section 627.4108, F.S. The statute requires that authorized residential insurers annually certify that their claims-handling manuals comply with the requirements of law and that the insurers provide copies of those manuals to the Office upon request accompanied by a certification. The statute requires that forms be created for both of these actions. This rule creates and incorporates OIR B3-495, the “Annual Certification of Claims-Handling Manuals” and OIR B3-496, the “Submission of Requested Claims-Handling Manuals” to meet those requirements.

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.

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

RULEMAKING AUTHORITY: 624.308, 627.4108 F.S.

LAW IMPLEMENTED: 627.4108 F.S.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Kama Monroe, Assistant General Counsel, Kama.Monroe@flor.com, (850)413-4121.

THE FULL TEXT OF THE PROPOSED RULE IS:

69O-171.012 Claims-Handling Manuals

(1) Each authorized residential property insurer conducting business in this state must certify and attest that:

(a) The insurer’s current claims-handling manuals for residential property insurance comply with the requirements of the Florida Insurance Code, including the provisions of Section 627.4108(1), F.S., which requires that the claims-handling manual includes guidelines and procedures for:

1. Initially receiving and acknowledging initial receipt of the claim and reviewing and evaluating the claim;

2. Communicating with policyholders, beginning with the receipt of the claim and continuing until closure of the claim;

3. Setting the claim reserve;

4. Investigating the claim, including conducting inspections of the property that is the subject of the claim;

5. Making preliminary estimates and estimates of the covered damages to the insured property and communicating such estimates to the policyholder;

6. The payment, partial payment, or denial of the claim and communicating such claim decision to the policyholder; and

7. Closing claims.

(b) The current claims handling manual is comprehensive, substantial, and comports with the usual and customary claims-handling practices of the insurance industry.

(c) The insurer maintains adequate resources available to implement the requirements of each of its claims-handling manuals at all times, including during natural disasters and catastrophic events.

(2) This attestation and certification shall be submitted to the Office no later than May 1 of each year, on Form OIR-B3-495, effective 7/23, “Annual Certification of Claims-Handling Manuals,” incorporated herein by reference and available at www.flrules.org/XXXXX. The form may be obtained from <https://www.flor.com>.

(3) Upon request by the Office, insurer will provide the Office with a true and correct copy of any claims-handling manual requested within 5 business days as specified on Form OIR-B3-496, 7/23, “Submission of Requested Claims-Handling Manuals,” incorporated herein by reference and

available at www.flrules.org/XXXXX. The form may be obtained from <https://www.flair.com>. Such submission will be accompanied by a completed and signed copy of Form OIR-B3-496.

Rulemaking Authority 624.308, 627.4108, F.S. Law Implemented 627.4108, F.S. History – New XX-XX-2023

NAME OF PERSON ORIGINATING PROPOSED RULE:
Kama Monroe, Assistant General Counsel
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Financial Services Commission
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 24, 2023

DEPARTMENT OF FINANCIAL SERVICES

OIR – Insurance Regulation

RULE NOS.: RULE TITLES:
69O-197.001 Application for Certificate of Authority as an Insurance Administrator
69O-197.004 Remittance Requirements
69O-197.005 Independent Professional Examiners
69O-197.006 Insurance Administrator Annual Report
PURPOSE AND EFFECT: Chapter 197 is amended to incorporate changes to implement Chapter 2023-29, Laws of Florida.

SUMMARY: Rule 69O-197.001 is created to incorporate the application for a certificate authority as an insurance administrator. Rules 69O-197.004 and 69O-197.005 are created to implement Chapter 2023-29, Laws of Florida. Rule 69O-197.006, F.A.C., is amended to update parts of the annual statement filed an insurance administrator.

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: Agency personnel familiar with the subject matter of the rule amendment have performed an economic analysis of the rule amendment that shows that the rule amendment is unlikely to have an adverse impact on the State economy in excess of the criteria established in Section 120.541(2)(a), Florida Statutes.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal

for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 624.308(1), 624.490, 626.8805(2), 626.8825(3), 626.8828(2), (7), 626.89(1), 626.8991 FS.

LAW IMPLEMENTED: 624.490, 626.8805, 626.8809, 626.8825, 626.8828, 626.89, 626.891 F.S.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Michael Lawrence, Jr., Chief Legal Counsel, Michael.LawrenceJr@flair.com, (850)413-4112.

THE FULL TEXT OF THE PROPOSED RULE IS:

69O-197.001 Application for Certificate of Authority as an Insurance Administrator.

(1) A person applying for a Certificate of Authority to operate as an insurance administrator, including an applicant seeking to register as a pharmacy benefit manager, shall submit the following:

(a) Form OIR-C1-1075, “Application for Certificate of Authority of an Insurance Administrator,” effective 7/23, available at www.flrules.org/XXXXX;

(b) Form OIR-C1-905, incorporated by reference in Rule 69O-136.100, F.A.C.;

(c) Form OIR-C1-938, incorporated by reference in Rule 69O-136.100, F.A.C.;

(d) Form OIR-C1-1423, incorporated by reference in Rule 69O-136.100, F.A.C.;

(e) Form OIR-C1-0500, incorporated by reference in Rule 69O-136.100, F.A.C.;

(f) Form OIR-C1-0501, incorporated by reference in Rule 69O-136.100, F.A.C.;

(g) Form OIR-C1-0502, incorporated by reference in Rule 69O-136.100, F.A.C.;

(h) Form OIR-C1-0503, incorporated by reference in Rule 69O-136.100, F.A.C.;

(i) Form OIR-C1-0504, incorporated by reference in Rule 69O-136.100, F.A.C.;

(j) Form OIR-C1-0505, incorporated by reference in Rule 69O-136.100, F.A.C.;

(k) Form OIR-C1-0506, incorporated by reference in Rule 69O-136.100, F.A.C.;

(l) Form OIR-C1-0507, incorporated by reference in Rule 69O-136.100, F.A.C.;

(m) Form OIR-C1-0509, incorporated by reference in Rule 69O-136.100, F.A.C.; and

(n) Form OIR-C1-2221, incorporated by reference in Rule 69O-136.100, F.A.C.

(2) A person applying for a certificate of authority as an insurance administrator, including an applicant seeking to register as a pharmacy benefit manager, shall submit forms listed in subsection (1) as directed by the Office electronically at <https://www.floir.com/iportal>.

Rulemaking Authority 624.308(1), 624.490, 626.8805(2), 626.8991 FS. Law Implemented 624.490, 626.8805 FS. History—New _____.

69O-197.004 Remittance Requirements.

The following must be included in the remittance provided by the pharmacy benefit manager to the pharmacy:

(1) The applicable network reimbursement ID or plan ID as defined in the most current version of the National Council for Prescription Drug Programs (NCPDP) Telecommunication Standard Implementation Guide, or its nationally recognized successor industry guide;

(2) Payor information; and

(3) Contact information.

Rulemaking Authority 624.308(1), 626.8825(3), 626.8991 FS. Law Implemented 626.8825 FS. History—New _____.

69O-197.005 Independent Professional Examiners.

The following are independent professional examiners who may conduct examinations under section 626.8828, F.S.:

(1) Independent certified accountants;

(2) Actuaries;

(3) Investment specialists;

(4) Information technology specialists;

(5) Pharmacists and/or people with pharmacy experience;

(6) Persons with insurance and/or pharmacy benefit manager experience;

(7) Persons with experience conducting market conduct examinations; and

(8) Other persons with specializations and expertise that lend themselves to particular examination.

Rulemaking Authority 624.308(1), 626.8828(2), (7), 626.8991 FS. Law Implemented 626.8828 FS. History—New _____.

69O-197.006 Insurance Administrator Annual Statement Report

(1) An annual statement and a \$250 filing fee shall be filed with the Office within 3 months after the end of the insurance administrator’s fiscal year on Form OIR-A3-975, “Annual Statement,” effective 7/23, hereby incorporated by reference and available at www.flrules.org/XXXXX. ~~The form adopted in subsection (2) below, is a form that Insurance Administrators must submit to the Office of Insurance Regulation to report financial information. This form may be viewed at the Office’s website: <http://www.floir.com/iportal>.~~

(2) Form OIR A3-975, “Insurance Administrator Annual Report” (REV 12/08), is hereby incorporated by reference and

~~is to be submitted to the Office of Insurance Regulation to report financial information.~~

(2)(3) All forms submitted for review or approval shall be submitted electronically to <http://www.floir.com/iportal>.

Rulemaking Authority 624.308(1), 626.89(1), 626.8991 FS. Law Implemented 626.8805, 626.8809, 626.89, 626.891 FS. History—New 3-4-09. Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Michael Lawrence, Jr., Chief Legal Counsel

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 20, 2023

DEPARTMENT OF FINANCIAL SERVICES

OIR – Insurance Regulation

RULE NO.: RULE TITLE:

69O-238.001 Application and Renewal

PURPOSE AND EFFECT: Updating the registration process for pharmacy benefit managers.

SUMMARY: Rule 69O-238.001 is amended to remove a form from the rule and update the payment method for the registration.

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: Agency personnel familiar with the subject matter of the rule amendment have performed an economic analysis of the rule amendment that shows that the rule amendment is unlikely to have an adverse impact on the State economy in excess of the criteria established in Section 120.541(2)(a), Florida Statutes.

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

RULEMAKING AUTHORITY: 624.490(2), (6) F.S.

LAW IMPLEMENTED: 624.490 F.S.

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

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Michael Lawrence, Jr., Chief Legal Counsel, Michael.LawrenceJr@floir.com, (850)413-4112.

THE FULL TEXT OF THE PROPOSED RULE IS:

690-238.001 Application and Renewal.

(1) An applicant for initial registration as a pharmacy benefit manager shall submit the following:

(a) A nonrefundable fee of \$5.00 ~~made payable to the Florida Department of Financial Services along with a completed Form OIR-C1-2210, Registration Form for Pharmacy Benefit Managers Invoice, effective 01/19, hereby incorporated by reference and available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-10322>.~~ The applicant shall submit the nonrefundable fee and Form OIR-C1-2210 to the Department of Financial Services, Bureau of Financial Services, P.O. Box 6100, Tallahassee, Florida 32314-1600;

(b) through (c) No change.

(2) Each registrant renewing its registration shall submit a nonrefundable fee of \$5.00 ~~made payable to the Florida Department of Financial Services along with~~ and a completed Form OIR-C1-2209 submitted electronically via the Office's iApply system at <https://www.floir.com/iportal>. ~~OIR-C1-2210 to the Department of Financial Services, Bureau of Financial Services, P.O. Box 6100, Tallahassee, Florida 32314-1600.~~ Rulemaking Authority 624.490(2), 624.490(6) FS. Law Implemented 624.490 FS. History—New 4-11-19. Amended _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Michael Lawrence, Jr., Chief Legal Counsel
 NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Financial Services Commission
 DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023
 DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 24, 2023

Section III

Notice of Changes, Corrections and Withdrawals

AGENCY FOR HEALTH CARE ADMINISTRATION

Health Facility and Agency Licensing

RULE NOS.:	RULE TITLES:
59A-36.019	Emergency Management
59A-36.025	Emergency Environmental Control for Assisted Living Facilities
	NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 49 No. 120, June 21, 2023 issue of the Florida Administrative Register.

AHCA Form 3180-5006, “Minimum Emergency Management Planning Criteria for Assisted Living Facilities,” September 2023, will be updated to a new format to include a revised numbering system for sections of the form.

59A-36.019 Emergency Management.

(1) EMERGENCY PLAN COMPONENTS. Pursuant to section 429.41, F.S., each facility must prepare a written comprehensive emergency management plan using “Minimum Emergency Management Planning Criteria for Assisted Living Facilities,” AHCA Form 3180-5006, September June 2023, incorporated by reference and available at <http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX>. The form is also available at: https://ahca.myflorida.com/MCHQ/Emergency_Activities/ind_ex.shtml. The emergency management plan must, at a minimum, address the following:

(a) Through (h) No change.

(2) EMERGENCY PLAN APPROVAL.

(a) The facility must review and submit its emergency management plan on an annual basis in accordance with section 408.821(1), F.S.

1. A significant modification to a previously approved plan must be submitted within 30 days after the change. For the purposes of this rule, “significant modification” means a change to the information provided in support of the minimum required plan criteria, procedures, memorandums of understanding, contracts, or agreements identified in the plan, or appendices or supporting documentation that alters the execution of the plan and the required arrangements made therein. Changes in spelling or grammar, ~~or in the name, address, telephone number, or position of staff listed in the plan~~ are not considered significant modifications for the purposes of this rule.

2. Changes in the name, address, phone number, email address or position of staff identified in the plan are not considered significant modifications for the purposes of this rule. Changes to that information identification of specific staff must be submitted to the county emergency management agency as part of the emergency management plan submitted annually as a signed and dated addendum that is not subject to review and approval.

3. If a change to the emergency management plan is required to be submitted due to a significant modification, the change must be identified and described.

4. A change to the emergency management plan due to a significant modification does not alter the annual review date unless the change is due to a change of ownership of the facility.

(b) through (c) No change.

(3) through (5) No change.

Rulemaking Authority 429.41, 408.821, FS. Law Implemented 429.41, 408.821, FS. History—New 10-17-99, Amended 7-30-06, 4-17-14, Formerly 58A-5.026, 7-1-19. Amended _____.

59A-36.025 Emergency Environmental Control for Assisted Living Facilities.

(1) through (7) No change.

(8) NOTIFICATION.

(a) Within five (5) business days, each assisted living facility must notify in writing, unless permission for electronic communication has been granted, each resident and the resident’s legal representative:

1. Upon the initial submission of the plan to the county emergency management agency that the plan has been submitted for review and approval;

2. Upon final implementation of the plan by the assisted living facility.

3. Annual submissions and approvals of the plan do not require notification to residents or their legal representatives unless a significant modification as defined in Rule 59A-36.019, ~~section 59A-36.019(2)(a)1~~, F.A.C., has been made to the plan.

(b) No change.

Rulemaking Authority 429.41, FS. Law Implemented 429.19, 429.41, FS. History—New 3-26-18, Formerly 58A-5.036, 7-1-19, Amended _____.

**Section IV
Emergency Rules**

NONE

**Section V
Petitions and Dispositions Regarding Rule
Variance or Waiver**

**DEPARTMENT OF BUSINESS AND PROFESSIONAL
REGULATION**

Division of Hotels and Restaurants

RULE NO.: RULE TITLE:

61C-1.004 General Sanitation and Safety Requirements

NOTICE IS HEREBY GIVEN that on September 18, 2023, the Florida Department of Business and Professional Regulation, Division of Hotels and Restaurants, received a petition for an Emergency Variance for paragraph 61C-1.004(1)(a), Florida Administrative Code and Section 5-203.13, 2017 FDA Food Code from Tacos Wey 561 LLC located in Boca Raton. The above referenced F.A.C. addresses the requirement that at least one service sink is provided for the cleaning of mops or similar

cleaning tools and the disposal of mop water. They are requesting to share the mop sink located within an adjacent business under a different ownership.

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

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

**DEPARTMENT OF BUSINESS AND PROFESSIONAL
REGULATION**

Board of Accountancy

RULE NO.: RULE TITLE:

61H1-28.0052 Number of Sittings, and Granting of Credit, Release of Grades and Completion of Examination, Transition Rules

NOTICE IS HEREBY GIVEN that on August 24, 2023, the Board of Accountancy, received a petition for variance or waiver filed by Michael Moragas. Petitioner seeks a permanent variance or waiver of paragraph 61H1-28.0052(1)(b), F.A.C., regarding the timeframes with respect to the CPA Examination, which requires that candidates must pass all four sections of the CPA Examination within a rolling eighteen-month period. Petitioner is seeking a permanent waiver to extend the eighteen-month period. Comments on this petition should be filed with the Board of Accountancy within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Roger Scarborough, Division Director, Board of Accountancy, 240 NW 76th Dr., Suite A, Gainesville, Florida 32607, (850)487-1395 or by email, Roger.Scarborough@myfloridalicense.com.

DEPARTMENT OF HEALTH

Board of Clinical Social Work, Marriage and Family Therapy and Mental Health Counseling

The Board of Clinical Social Work, Marriage and Family Therapy and Mental Health Counseling hereby gives notice:

of the issuance of an Order regarding the Petition for Variance and Waiver, filed by Robin Gilson on June 14, 2023. The Notice of Petition for Waiver or Variance was published in Vol. 49, No. 134, of the June 12, 2023, Florida Administrative Register. The Board considered the request at a duly-noticed public meeting held on August 10, 2023, in Lake Mary, Florida. The Board found that the request does not meet the criteria for a Petition for Variance and Waiver, as stated in Rule 64B4-3.0015, Florida Administrative Register and Section 120.542, F.S. The Board’s Order, filed on September 14, 2023, dismissed the petition.

A copy of the Order or additional information may be obtained by contacting: Ashleigh Irving, Executive Director, Board of Clinical Social Work, Marriage and Family Therapy and Mental Health Counseling, 4052 Bald Cypress Way, Bin #C08, Tallahassee, Florida 32399-3258.

DEPARTMENT OF HEALTH

Board of Massage Therapy

RULE NO.: RULE TITLE:

64B7-32.002 Proof of Graduation

The Board of Massage Therapy hereby gives notice:

of the issuance of an Order regarding the Petition for Variance and Waiver, filed by Catherine Riley on July 31, 2023. The Notice of a request for Waiver or Variance was published in Vol. 49, No. 152, of the August 7, 2023, Florida Administrative Register. The Board considered the request at a duly-noticed public goto/meeting on August 16, 2023. The Board found that the request does not meet the criteria for a Petition for Variance and Waiver, as stated in Rule 28-104.002, Florida Administrative Code. The Board's Order, filed on September 15, 2023, dismissed the petition.

A copy of the Order or additional information may be obtained by contacting:

Danielle Terrell, Executive Director, Board of Massage Therapy, at the above listed address, (850)245-4162, or by electronic mail – Danielle.Terrell@flhealth.gov.

DEPARTMENT OF HEALTH

Board of Massage Therapy

RULE NO.: RULE TITLE:

64B7-28.010 Requirements for Board Approval of Continuing Education Programs

The Board of Massage Therapy hereby gives notice:

of the issuance of an Order regarding the Petition for Variance and Waiver, filed by Michelle Hamel on August 4, 2023. The Notice of a request for Waiver or Variance was published in Vol. 49, No. 152, of the August 7, 2023, Florida Administrative Register. The Board considered the request at a duly-noticed public goto/meeting on August 16, 2023. The Board found that the request does not meet the criteria for a Petition for Variance and Waiver, as stated in Rule 28-104.002, Florida Administrative Code. The Board's Order, filed on September 15, 2023, dismissed the petition.

A copy of the Order or additional information may be obtained by contacting:

Danielle Terrell, Executive Director, Board of Massage Therapy, at the above listed address, (850)245-4162, or by electronic mail – Danielle.Terrell@flhealth.gov.

DEPARTMENT OF HEALTH

Board of Massage Therapy

RULE NO.: RULE TITLE:

64B7-28.009 Required Continuing Education for Massage Therapists

The Board of Massage Therapy hereby gives notice:

of the issuance of an Order regarding the Petition for Variance and Waiver, filed by Melissa Rye on July 31, 2023. The Notice of a request for Waiver or Variance was published in Vol. 49, No. 152, of the August 7, 2023, Florida Administrative Register. The Board considered the request at a duly-noticed public goto/meeting on August 16, 2023. The Board found that the request does not meet the criteria for a Petition for Variance and Waiver, as stated in Rule 28-104.002, Florida Administrative Code. The Board's Order, filed on September 15, 2023, dismissed the petition.

A copy of the Order or additional information may be obtained by contacting:

Danielle Terrell, Executive Director, Board of Massage Therapy, at the above listed address, (850)245-4162, or by electronic mail – Danielle.Terrell@flhealth.gov .

DEPARTMENT OF HEALTH

Board of Podiatric Medicine

RULE NO.: RULE TITLE:

64B18-24.002 Board Approval of Podiatric X-ray Assistant Training Course and Examination Providers

NOTICE IS HEREBY GIVEN that on September 06, 2023, the NOTICE IS HEREBY GIVEN that on September 6, 2023, the Board, received a petition for variance or waiver filed by Caydee Ward. Petitioner seeks a temporary variance or waiver of Rule 64B18-24.002, F.A.C., which states that all podiatric x-ray assistant training course and examination providers shall apply to the Board for approval using form DH-5007-MQA, entitled "Podiatric X-Ray Assistant Application for Training Course and Examination Provider Approval," 10/19, which is hereby incorporated by reference and available at <https://www.flrules.org/Gateway/reference.asp?No=Ref-12452>, or <http://floridaspodiatricmedicine.gov/resources>. To demonstrate the education and/or the experience necessary to offer the course and examination which satisfy the podiatric x-ray assistant certification requirements, an applicant for podiatric x-ray course and examination provider status must be a school or college of podiatric medicine recognized and approved by the Council on Podiatric Medical Education of the American Podiatric Medical Association, a commercial educator, a governmental agency, or a state or national podiatric medical professional association whose purpose includes the advancement, extension or enhancement of professional skill and knowledge in the field of podiatric medicine. Petitioner

seeks a temporary variance until the March 31, 2026, exam renewal due to a hardship.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Ashleigh Irving, Executive Director, Board of Podiatric Medicine, 4052 Bald Cypress Way, Bin # C08, Tallahassee, Florida 32399-1708, or by electronic mail- Ashleigh.Irving@flhealth.gov.

Section VI

Notice of Meetings, Workshops and Public Hearings

DEPARTMENT OF AGRICULTURE AND CONSUMER SERVICES

Division of Agricultural Environmental Services
The Agricultural Feed, Seed, and Fertilizer Advisory Council announces a public meeting to which all persons are invited.
DATE AND TIME: Tuesday, October 3, 2023; 10:00 a.m. – 1:00 p.m.

PLACE: University of Florida/IFAS Citrus Research and Education Center, 700 Experiment Station Road, Lake Alfred, Florida.

Teleconference Information: Phone – 1(888)585-9008, Conference Code 652-408-257

Web Conference Information: <https://meet.goto.com/673556349>

Use teleconference information for audio to the web conference.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Council discusses and makes recommendations regarding actions to be taken with respect to the regulation and enforcement of agricultural feed, seed, and fertilizer.

A copy of the agenda may be obtained by contacting:
For more information, you may contact: Neil Richmond, Chief, Bureau of Inspection and Incident Response at (850)617-7996 or Neil.Richmond@fdacs.gov.

DEPARTMENT OF EDUCATION

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

DATE AND TIME: Friday, September 29, 2023, 8:30 a.m. Enrollment Committee Mtg.; 9:30 a.m. Audit Committee Mtg.; 10:30 a.m. Regular BOT Mtg.

PLACE: FSDB Campus, 207 San Marco Ave., St. Augustine, FL 32084, Moore Hall's Center for Learning and Development (CLD). Moore Hall is located on the corner of San Marco Avenue and Macaris Street.

GENERAL SUBJECT MATTER TO BE CONSIDERED: 8:30 a.m. Enrollment/Outreach Committee Meeting will pertain to

all matters concerning the FSDB's current and future enrollment and outreach goals.

9:30 a.m. Audit Committee Meeting will pertain to all matters concerning FSDB's Internal Audits.

10:30 a.m. Board of Trustees Regularly scheduled meetings will consider all matters from the Enrollment and Audit Committee meetings, and all agenda items, including any new or unfinished business presented during the meeting.

Please Note: Only the Board meeting at 10:30 a.m. will be live-streamed and available on the FSDB website at www.fsdbk12.org.

A copy of the agenda may be obtained by contacting: Cindy Brueckner, Executive Assistant to the President and Board of Trustees, at (904)827-2210 or by email at bruecknerc@fsdbk12.org.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Cindy Brueckner, Executive Assistant to the President and Board of Trustees, at (904)827-2210 or by email at bruecknerc@fsdbk12.org. Please note that FSDB provides American Sign Language interpreters at all public meetings; however, if you require additional support to access these meetings, please contact Ms. Brueckner at least 48 hours before the meeting. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

For more information, you may contact: Cindy Brueckner, Executive Assistant to the President and Board of Trustees, at (904)827-2210 or by email at bruecknerc@fsdbk12.org.

DEPARTMENT OF HIGHWAY SAFETY AND MOTOR VEHICLES

Division of Motor Vehicles
The Notice of Meeting announces a public meeting to which all persons are invited.

DATE AND TIME: November 9, 2023, at 10:00 a.m., (EST)
PLACE: Manheim Orlando, 11801 West Colonial Drive, Ocoee, FL 34761

GENERAL SUBJECT MATTER TO BE CONSIDERED:
PURPOSE: In accordance with Section 320.275, Florida Statutes, the Department of Highway Safety and Motor Vehicles is meeting with motor vehicle dealer industry representatives to discuss matters related to the motor vehicle dealer industry.

A copy of the agenda may be obtained by contacting: Heather Roberson, 2900 Apalachee Parkway, Tallahassee, FL 32399, (850)617-3171. HeatherRoberson@flhsmv.gov

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 5 days before the workshop/meeting by contacting: Heather Roberson at (850)617-3171. 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).

EXECUTIVE OFFICE OF THE GOVERNOR

Division of Emergency Management

The State Emergency Response Commission announces a public meeting to which all persons are invited.

DATES AND TIMES: October 19, 2023, 9:30 a.m., October 19, 2023, 1:30 p.m., October 20, 2023, 9:30 a.m.

PLACE: Hotel Effie Room Juniper 2

GENERAL SUBJECT MATTER TO BE CONSIDERED: "To discuss the requirements of the Emergency Planning and Community Right-To-Know Act, also known as Title III of the Superfund Amendments and Reauthorization Act of 1986." Also insert the dates and times of the meeting again, this time listing the name of each meeting (include TTF, LEPC, and SERC)."

Training Task Force Meeting October 19, 2023, 9:30 a.m.

Local Emergency Planning Committee Meeting October 19, 2023, 1:30 p.m.

State Emergency Response Commission Meeting October 20, 2023, 9:30 a.m.

A copy of the agenda may be obtained by contacting: Danielle.king@em.myflorida.com

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

REGIONAL UTILITY AUTHORITIES

Tampa Bay Water - A Regional Water Supply Authority

The Tampa Bay Water, a Regional Water Supply Authority announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, October 4, 2023, 10:00 a.m., (Eastern Daylight Time).

PLACE: Tampa Bay Water Infrastructure and Emergency Management Building – Magnolia Room, 8865 Pump Station Road, Land O'Lakes, FL 34639 or 1(305)224-1968, Meeting

ID: 851 0668 3676, Passcode: XJ6uPG@2fS or virtual meeting at:

<https://us06web.zoom.us/j/85106683676?pwd=UnJwWHd4cnJuRG1FbFducHh5Unc3UT09>.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The IHM-INTB Steering Committee will conduct a public meeting to finalize their recommendations for the IHM-INTB Five Year Roadmap. The roadmap includes recommended activities over a five-year time span that support the Integrated Hydrologic Model (IHM), the Integrated Northern Tampa Bay (INTB) model, and user support for both models.

A copy of the agenda may be obtained by contacting: Records Department at (727)796-2355.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 3 days before the workshop/meeting by contacting: Records Department at (727)796-2355. 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: Records Department at (727)796-2355.

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Florida Building Commission

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

DATE AND TIME: October 17, 2023, 8:30 a.m.

PLACE: The Courtyard by Marriott Cocoa Beach Cape Canaveral, 3435 North Atlantic Avenue, Cocoa Beach, FL 32931.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Building Commission will review and decide on Accessibility Waiver Applications, the Existing Building Inspection Workgroup's Recommendations for SB 4-D Assignment #2 and take up other matters that appear on the Commission's agenda, including the following petitions for declaratory statement: DS 2023-035 by George Merlin of George Merlin Associates, Inc., DS 2023-037 by Jack Butler of Butler & Butler, LLC.

A copy of the agenda may be obtained by contacting: Thomas Campbell as set forth below or on the Commission website.

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: Ms. Barabara Bryant, Building Codes and Standards Office, Department of Business and Professional Regulation, 2601 Blair Stone Road, Tallahassee, Florida

32399-0772, (850)487-1824 or fax: (850)414-8436. 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: Thomas Campbell, Building Codes and Standards Office, Department of Business and Professional Regulation, 2601 Blair Stone Road, Tallahassee, Florida 32399-0772, or call (850)487-1824, refer to

http://www.floridabuilding.org/fbc/meetings/1_meetings.htm.

DEPARTMENT OF HEALTH

Board of Dentistry

The Board of Dentistry-Council on Dental Hygiene announces a telephone conference call to which all persons are invited.

DATE AND TIME: October 17, 2023, 6:00 p.m., ET

PLACE: 1(888)585-9008, Participation Code: 599-196-982#

GENERAL SUBJECT MATTER TO BE CONSIDERED: To discuss matters related to dental hygiene.

A copy of the agenda may be obtained by contacting: www.floridasdentistry.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: (850)245-4474. 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: (850)245-4474.

DEPARTMENT OF HEALTH

Board of Medicine

The Board of Medicine – North Probable Cause Panel announces a public meeting to which all persons are invited.

DATE AND TIME: Friday, September 22, 2023, 2:30 p.m., EST. **CANCELLED** Friday, September 15, 2023.

PLACE: CANCELLED

GENERAL SUBJECT MATTER TO BE CONSIDERED: CANCELLED The panel will conduct a meeting related to public disciplinary cases.

For more information, you may contact: April Houston at (850)558-9858 or emailing her at April.Houston@flhealth.gov.

DEPARTMENT OF HEALTH

Board of Medicine

The Florida Board of Medicine’s Rules/Legislative Committee (CORRECTION) announces a public meeting to which all persons are invited.

DATE AND TIME: Thursday, October 5, 2023, 4:00 p.m., EST, or soon thereafter.

PLACE: Marriott Fort Lauderdale Airport, 166 North Compass Way, Dania Beach, FL 33004. The hotel’s phone number is (954)802-7543. The hotel’s website is

<https://www.marriott.com/en-us/hotels/flimp-marriott-fort-lauderdale-airport/overview>. The public rate is \$183 per night.

GENERAL SUBJECT MATTER TO BE CONSIDERED: General business of the Committee. Committee meetings may be canceled prior to the meeting date. Please check the Board’s website at <https://flboardofmedicine.gov/meeting-information> for cancellations or changes to the meeting date or time or call the Board at (850)245-4131 for more information.

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

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 7 days before the workshop/meeting by contacting: the Board by email at BOM.MeetingMaterials@flhealth.gov or by calling the Board at (850)245-4131. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

For more information, you may contact: the Board by email at BOM.MeetingMaterials@flhealth.gov or by calling the Board at (850)245-4131.

FLORIDA HOUSING FINANCE CORPORATION

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

DATE AND TIME: October 11, 2023, 2:00 p.m.

PLACE: Florida Housing Finance Corporation, 227 N. Bronough Street, Suite 5000, Tallahassee, Florida 32301 or webinar. Registration and access information for the meeting:

<https://www.floridahousing.org/programs/developers-multifamily-programs/competitive/2023/2023-201>.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Review Committee Meeting will be to give the scores and to

submit a recommendation to Florida Housing’s Board of Directors regarding the responses submitted for Florida Housing Finance Corporation’s RFA 2023-201 Housing Credit Financing For Affordable Housing Developments Located In Small And Medium Counties.

A copy of the agenda may be obtained by contacting: Bryan A. Barber, (850)488-4197.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 5 days before the workshop/meeting by contacting: Bryan A. Barber, (850)488-4197. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

FLORIDA HOUSING FINANCE CORPORATION

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

DATE AND TIME: October 10, 2023, 10:00 a.m.

PLACE: Florida Housing Finance Corporation, 227 N. Bronough Street, Suite 5000, Tallahassee, Florida 32301 or webinar. Registration and access information for the meeting: <https://www.floridahousing.org/programs/developers-multifamily-programs/competitive/2023/2023-202>.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Review Committee Meeting will be to give the scores and to submit a recommendation to Florida Housing’s Board of Directors regarding the responses submitted for Florida Housing Finance Corporation’s RFA 2023-202 Housing Credit Financing For Affordable Housing Developments Located In Broward, Duval, Hillsborough, Orange, Palm Beach, And Pinellas Counties.

A copy of the agenda may be obtained by contacting: Bryan A. Barber, (850)488-4197.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 5 days before the workshop/meeting by contacting: Bryan A. Barber, (850)488-4197. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

If any person decides to appeal any decision made by the Board with respect to any matter considered at this meeting or hearing, he/she will need to ensure that a verbatim record of the

proceeding is made, which record includes the testimony and evidence from which the appeal is to be issued.

FLORIDA HOUSING FINANCE CORPORATION

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

DATE AND TIME: October 10, 2023, 2:00 p.m.

PLACE: Florida Housing Finance Corporation, 227 N. Bronough Street, Suite 5000, Tallahassee, Florida 32301 or webinar. Registration and access information for the meeting: <https://www.floridahousing.org/programs/developers-multifamily-programs/competitive/2023/2023-203>.

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Review Committee Meeting will be to give the scores and to submit a recommendation to Florida Housing’s Board of Directors regarding the responses submitted for Florida Housing Finance Corporation’s RFA 2023-203 Housing Credit Financing For Affordable Housing Developments Located In Miami-Dade County.

A copy of the agenda may be obtained by contacting: Bryan A. Barber, (850)488-4197.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 5 days before the workshop/meeting by contacting: Bryan A. Barber, (850)488-4197. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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

FISH AND WILDLIFE CONSERVATION COMMISSION

Freshwater Fish and Wildlife

RULE NO.: RULE TITLE:

68A-9.006 Wildlife Rehabilitation Permit

The Florida Fish and Wildlife Conservation Commission announces a public meeting to which all persons are invited.

DATE AND TIME: September 25, 2023, 6:00 p.m. - 8:00 p.m., EST.

PLACE: Hilton Orlando 32409 6001 Destination Parkway Orlando FL, 32819

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Commission will be hosting a public meeting to discuss captive wildlife regulations in Florida regarding permits to operate a native wildlife rehabilitation facility. The primary purpose of this meeting is for stakeholders to engage staff and make recommendations on draft rule regarding requirements to operate a native wildlife rehabilitation facility.

A copy of the agenda may be obtained by contacting: Kelly Smith, 620 S. Meridian St., Tallahassee, FL 32399-1600, (850)488-6253, email: Kelly.Smith@myfwc.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 3 days before the workshop/meeting by contacting: Major Grant Burton, 620 S. Meridian St., Tallahassee, FL 32399-1600, (850)488-6253, email: Grant.Burton@myfwc.com. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

For more information, you may contact: Major Grant Burton, 620 S. Meridian St., Tallahassee, FL 32399-1600, (850)488-6253, email: Grant.Burton@myfwc.com.

FISH AND WILDLIFE CONSERVATION COMMISSION

Freshwater Fish and Wildlife

RULE NO.: RULE TITLE:

68A-9.006 Wildlife Rehabilitation Permit

The Florida Fish and Wildlife Conservation Commission announces a public meeting to which all persons are invited.

DATE AND TIME: September 26, 2023, 6:00 p.m. - 8:00 p.m., EST.

PLACE: Homewood Suites by Hilton Palm Beach Gardens 4700 Donald Ross Road Palm Beach Gardens, FL 33418

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Commission will be hosting a public meeting to discuss captive wildlife regulations in Florida regarding permits to operate a native wildlife rehabilitation facility. The primary purpose of this meeting is for stakeholders to engage staff and make recommendations on draft rule regarding requirements to operate a native wildlife rehabilitation facility.

A copy of the agenda may be obtained by contacting: Kelly Smith, 620 S. Meridian St., Tallahassee, FL 32399-1600, (850)488-6253, email: Kelly.Smith@myfwc.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 3 days before the workshop/meeting by contacting: Major Grant Burton, 620 S. Meridian St., Tallahassee, FL 32399-1600, (850)488-6253, email: Grant.Burton@myfwc.com. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

For more information, you may contact: Major Grant Burton, 620 S. Meridian St., Tallahassee, FL 32399-1600, (850)488-6253, email: Grant.Burton@myfwc.com.

FISH AND WILDLIFE CONSERVATION COMMISSION

Freshwater Fish and Wildlife

RULE NO.: RULE TITLE:

68A-9.006 Wildlife Rehabilitation Permit

The Florida Fish and Wildlife Conservation Commission announces a public meeting to which all persons are invited.

DATE AND TIME: September 28, 2023, 6:00 p.m. - 8:00 p.m., CST.

PLACE: Hilton Garden Inn Panama City Airport 5625 Venture Crossings Blvd. Panama City, FL 32409

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Commission will be hosting a public meeting to discuss captive wildlife regulations in Florida regarding permits to operate a native wildlife rehabilitation facility. The primary purpose of this meeting is for stakeholders to engage staff and make recommendations on draft rule regarding requirements to operate a native wildlife rehabilitation facility.

A copy of the agenda may be obtained by contacting: Kelly Smith, 620 S. Meridian St., Tallahassee, FL 32399-1600, (850)488-6253, email: Kelly.Smith@myfwc.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 3 days before the workshop/meeting by contacting: Major Grant Burton, 620 S. Meridian St., Tallahassee, FL 32399-1600, (850)488-6253, email: Grant.Burton@myfwc.com. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

For more information, you may contact: Major Grant Burton, 620 S. Meridian St., Tallahassee, FL 32399-1600, (850)488-6253, email: Grant.Burton@myfwc.com.

FISH AND WILDLIFE CONSERVATION COMMISSION

Freshwater Fish and Wildlife

RULE NO.: RULE TITLE:

68A-9.006 Wildlife Rehabilitation Permit

The Florida Fish and Wildlife Conservation Commission announces a public meeting to which all persons are invited.

DATE AND TIME: September 27, 2023, 6:00 p.m. - 8:00 p.m., EST.

PLACE: Aloft Jacksonville Airport 751 Skymarks Drive, Jacksonville, Florida, 32218

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Commission will be hosting a public meeting to discuss captive wildlife regulations in Florida regarding permits to operate a native wildlife rehabilitation facility. The primary purpose of this meeting is for stakeholders to engage staff and make recommendations on draft rule regarding requirements to operate a native wildlife rehabilitation facility.

A copy of the agenda may be obtained by contacting: Kelly Smith, 620 S. Meridian St., Tallahassee, FL 32399-1600, (850)488-6253, email: Kelly.Smith@myfwc.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 3 days before the workshop/meeting by contacting: Major Grant Burton, 620 S. Meridian St., Tallahassee, FL 32399-1600, (850)488-6253, email: Grant.Burton@myfwc.com. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

For more information, you may contact: Major Grant Burton, 620 S. Meridian St., Tallahassee, FL 32399-1600, (850)488-6253, email: Grant.Burton@myfwc.com.

DEPARTMENT OF ECONOMIC OPPORTUNITY

Division of Workforce Services

The Reemployment Assistance Appeals Commission announces a public meeting to which all persons are invited.

DATE AND TIME: September 27, 2023, 9:30 a.m.

PLACE: Reemployment Assistance Appeals Commission, 1211 Governors Square Boulevard, Suite 300, Tallahassee, Florida 32301. Attendance by telephone is also available by calling (850)988-5144 and entering phone conference ID: 686 974 885#.

GENERAL SUBJECT MATTER TO BE CONSIDERED: Disposition of cases pending before the Reemployment Assistance Appeals Commission and Commission business. No public testimony or comment will be taken.

A copy of the agenda may be obtained by contacting: the office of the Reemployment Assistance Appeals Commission at RAAC.Inquiries@commerce.fl.gov or by visiting <https://floridajobs.org/Reemployment-Assistance-Service-Center/reemployment-assistance-appeals-commission/about-the-reemployment-assistance-appeals-commission2/raac-notices>.

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: the Commission Clerk at (850)692-0180. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

For more information, you may contact: the Commission Clerk at (850)692-0180.

MOFFITT CANCER CENTER & RESEARCH INSTITUTE

The H. Lee Moffitt Cancer Center announces a public meeting to which all persons are invited.

DATE AND TIME: September 26, 2023, 3:00 p.m.

PLACE: Moffitt International Plaza

GENERAL SUBJECT MATTER TO BE CONSIDERED: To conduct the general business of the Joint Finance Committee.

A copy of the agenda may be obtained by contacting: Kathy McKinley, Administration, Moffitt Cancer Center, 12902 Magnolia Drive, Tampa, FL 33612.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 24 hours before the workshop/meeting by contacting: Kathy McKinley. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

ASSOCIATION OF FLORIDA COLLEGES

The Florida College System Council of Presidents announces a public meeting to which all persons are invited.

DATE AND TIME: Friday, September 22, 2023, 9:00 a.m., EDT

PLACE: TCC Center for Innovation, 300 W Pensacola St, Tallahassee, FL 32301

GENERAL SUBJECT MATTER TO BE CONSIDERED: Issues pertaining to the Florida College System.

A copy of the agenda may be obtained by contacting: Rita Miller at rmiller@myafchome.org.

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

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

ENTERPRISE FLORIDA, INC.

The Enterprise Florida Board Executive Committee announces a public meeting to which all persons are invited.

DATE AND TIME: Wednesday, September 27, 9:30 a.m.

PLACE: Virtual via Teams –

https://teams.microsoft.com/l/meetup-join/19%3ameeting_OGNkZTI5YjAtODRjYi00MDAxLWFiYTMtMDQzMjg4ZTZlYjI3%40thread.v2/0?context=%7b%22Tid%22%3a%228310dbd9-35bb-4e22-8978-e59703aec4bb%22%2c%22Oid%22%3a%22b056fa17-d297-4757-beee-78fec688ff94%22%7d

GENERAL SUBJECT MATTER TO BE CONSIDERED: Administrative matters relating to the dissolution of Enterprise Florida

A copy of the agenda may be obtained by contacting: Lorna Dusti at (407)956-5651.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 5 days before the workshop/meeting by contacting: Lorna Dusti at (407)956-5651. 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 CORRADINO GROUP, INC.

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

DATE AND TIME: Thursday, September 21, 2023, 5:00 p.m. – 7:00 p.m.

PLACE: FDOT Broward Operations Auditorium, 5548 NW 9th Ave, Fort Lauderdale, FL 33309. If you prefer to dial in by phone, call +1(213)929-4212, Audio Access code: 551-356-633.or register for the online session:

<https://tinyurl.com/us1resurfacing>

GENERAL SUBJECT MATTER TO BE CONSIDERED: Financial Management No: 446188-1-52-01, 02

Project Description: SR 5/US 1/Federal Highway Resurfacing Project, Broward County, Florida

The project improvements consist of milling and resurfacing the roadway, modifying pavement markings along SR 5/US 1/Federal Highway to accommodate 4-foot bicycle lanes in each direction, upgrading pedestrian signals with countdown timers, LED lighting at various intersections, upgrading signage, pavements markings, sidewalks, and curb ramps.

Construction will begin in September 2023 and is estimated to be completed in summer 2024. The estimated construction cost is \$5,869,408.

The Construction Open House will be held virtually and in person. The virtual public meeting will be held from 5:00 p.m. – 6:00 p.m. with a brief presentation followed by questions and comments from the public. The in-person open house will be held from 6:00 p.m. – 7:00 p.m. and will have an informal open house format. FDOT staff and consultant staff members will be available to discuss the project and answer questions.

A copy of the agenda may be obtained by contacting: Christopher Comprosky, P.E., FDOT Project Manager, at (954)547-2807 or by email at christopher.comprosky@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: Christopher Comprosky, P.E., FDOT Project Manager, at (954)547-2807 or by email at christopher.comprosky@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: Rebecca Guerrero, Community Outreach Specialist, at (954)940-7605 or by email at rguerrero@corradino.com.

CARPE DIEM COMMUNITY SOLUTIONS, INC.

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

DATE AND TIME: Wednesday, October 4, 2023, 12:00 noon (CDT)

PLACE: Online, www.nwflroads.com/virtualmeetings

GENERAL SUBJECT MATTER TO BE CONSIDERED: The Florida Department of Transportation (FDOT) will hold a virtual project update to present information and gather feedback concerning the resurfacing improvements to State Road (S.R.) 292 (Gulf Beach Highway) from County Road 292A to Manchester Street in Escambia County. This virtual project update can be viewed beginning at 12:00 noon (CDT) Wednesday, October 4, 2023, at www.nwflroads.com/virtualmeetings.

The intent of this project is to resurface all travel lanes, auxiliary lanes, shoulders, and turn lanes. The bridge over Soldiers Creek will not be resurfaced in this project.

Additional improvements include adding an eastbound right-turn lane at Sunset Avenue.

No additional right-of-way is required. Bids for construction are scheduled to occur winter 2024.

Maps, drawings, and other information will be available online at 12:00 noon (CDT) Wednesday, October 4, 2023, at www.nwflroads.com/virtualmeetings. The project materials may also be viewed by contacting the FDOT Project Manager at the below information.

FDOT representatives are available to discuss the proposed improvements, answer questions, and receive comments.

Persons wishing to submit written comments may contact Jordan Burnett, P.E., FDOT Project Manager, at (850)526-2040, or via email at jordan@aldayhowell.com, or by mail at 3017 Highway 71 North, Marianna, FL 32446. The deadline to submit official comments related to this project update is Friday, November 3, 2023.

Public participation is held without regard to race, color, national origin, age, sex, religion, disability, or family status.

A copy of the agenda may be obtained by contacting: the FDOT Project Manager using the information above.

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 seven days before the workshop/meeting by contacting: the FDOT Project Manager using the information 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).

For more information, you may contact: Ian Satter, FDOT District Three Public Information Director, at (888)638-0250, ext. 1205 or via email at ian.satter@dot.state.fl.us.

Section VII
Notice of Petitions and Dispositions
Regarding Declaratory Statements

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Florida Real Estate Commission

NOTICE IS HEREBY GIVEN that the Florida Real Estate Commission has issued an order disposing of the petition for declaratory statement filed by Guy Sanchez, Jr., on July 06, 2023. The following is a summary of the agency's disposition of the petition:

The Notice of Petition for Declaratory Statement was published in Volume 49, No. 133, of the July 11, 2023, issue of the Florida Administrative Register. The Petitioner sought the determination from the Commission regarding identifying what would be a Certain Date appropriate for a broker to follow as it pertains to the rule. Petitioner asks the Board, "Could there be a specific date for sending a certified letter and it is returned as refused or no success service, can Petitioner release the escrow to the party that is requesting and making the demand for the escrow?" "Will Petitioner be protected if a buyer of the transaction appears later to claim the escrow money stating that their brokerage of choice never communicated with them or educated them on the process to request a release and demand?"

The Florida Real Estate Commission considered the Petition at a duly-noticed public meeting held on August 23, 2023, in Orlando, Florida. The Commission's Order was filed on September 15, 2023. The Commission denied the petition because the Petitioner is asking for a statement that would be broadly applicable to a wide range of factual situations. As such, the Commission finds that while it would be inappropriate to issue the requested statement, due to the lack of specific, particular fact pattern, it would be appropriate to initiate rulemaking to develop guidelines which could be applied as Petitioner wishes. Because there is no particularized, definite situation upon which the Commission could offer a binding opinion as to the "date certain," the Petition must be denied.

A copy of the Order Disposing of the Petition for Declaratory Statement may be obtained by contacting: Giuvanna Corona, Executive Director, Florida Real Estate Commission, 400 W. Robinson Street, #N801, Orlando, FL 32801, Giuvanna.Corona@myfloridalicense.com

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

FISH AND WILDLIFE CONSERVATION COMMISSION
 FWC 22/23-127C TENOROC SPORTING CLAYS COURSE
 PAVILION

FISH AND WILDLIFE CONSERVATION COMMISSION
 TENOROC SPORTING CLAYS COURSE PAVILION

BID NO: FWC 22/23-127C.

TITLE: TENOROC SPORTING CLAYS COURSE
 PAVILION

The Florida Fish and Wildlife Conservation Commission is seeking competitive pricing of FWC's desire to construct a

pavilion at the Sporting Clays Complex at Tenoroc Public Shooting Range in accordance with the contract documents and Chapter 255 of the Florida Statutes.

To review the bid details:

- Visit <https://vendor.myfloridamarketplace.com/>
- Select Search Advertisements.
- Enter FWC 22/23-127C into the Agency Advertisement Number box.
- Click the Search button.
- Select the solicitation to view the advertisement details.
- Download files made available in the advertisement details page.

NOTE: The MyFloridaMarketPlace Vendor Information Portal (link provided above) is the posting location for all new and changing information regarding this solicitation. Interested bidders should continue to monitor this site for the entirety of the solicitation process.

Direct all questions to the Procurement Manager:
 Joshua Stringer, Florida Fish & Wildlife Conservation Commission, 1875 ORANGE AVENUE EAST, Tallahassee, FL 32311-6160, Joshua.Stringer@MyFWC.com, (850)617-9617.

VISIT FLORIDA

Latin American Advertising Agency

VISIT FLORIDA is seeking Latin American advertising and media buying agency services, with a specialized focus on the travel-trade industry.

Questions are due: September 25, 2023 at 5:00 p.m.
 Responses to questions will be posted on: September 28, 2023 at 5:00 p.m.,
 at <https://visitflorida.box.com/s/07v4wgattkm0sc5p7hr79d7dmzjqph8d>
 Response Deadline: October 16, 2023 at 5:00 p.m.

CHILDREN’S SERVICES COUNCIL OF LEON COUNTY
 Invitation to Negotiate (ITN) Family Resource Center Management

The Children's Services Council of Leon County (CSC Leon) invites responses to an Invitation to Negotiate for the creation and management of Family Resource Centers in Leon County. The full ITN is available at <http://cscleon.org/announcements>. Responses are due by 2:00 p.m. on Monday, October 30, 2023. Interested vendors must participate in the mandatory Bidder’s Conference on September 26 at 3:00 p.m., ET via Zoom. Submit questions to Holly McPhail, Procurement Officer, at procurement@cscleon.org.

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., Tuesday, September 12, 2023 and 3:00 p.m., Monday, September 18, 2023.

Rule No.	File Date	Effective Date
53ER23-46	9/14/2023	9/18/2023
53ER23-47	9/14/2023	9/18/2023
53ER23-48	9/14/2023	9/18/2023
53ER23-49	9/14/2023	9/18/2023
53ER23-50	9/14/2023	9/18/2023
60FF1-5.003	9/12/2023	10/2/2023
60FF1-5.0035	9/12/2023	10/2/2023
61C-1.004	9/15/2023	10/5/2023
61G18-12.008	9/13/2023	10/3/2023
68D-14.001	9/13/2023	10/3/2023
68D-14.002	9/13/2023	10/3/2023
68D-14.003	9/13/2023	10/3/2023
68D-14.004	9/13/2023	10/3/2023
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
40C-4.091	3/31/2023	**/**/****
40C-41.043	3/31/2023	**/**/****
40E-4.091	6/26/2023	**/**/****
60FF1-5.009	7/21/2016	**/**/****
62-330.010	4/28/2023	**/**/****
62-330.050	4/28/2023	**/**/****
62-330.055	4/28/2023	**/**/****
62-330.301	4/28/2023	**/**/****
62-330.310	4/28/2023	**/**/****
62-330.311	4/28/2023	**/**/****
62-330.350	4/28/2023	**/**/****
62-330.405	4/28/2023	**/**/****
64B8-10.003	12/9/2015	**/**/****
65C-9.004	3/31/2022	**/**/****

REGIONAL PLANNING COUNCILS
 Treasure Coast Regional Planning Council
 Treasure Coast Regional Planning Council
 Pursuant to Section 120.74, Florida Statutes, the Treasure Coast Regional Planning Council published its Agency Regulatory Plan for Fiscal Year 2023-2024 on its website on September 18, 2023. The Agency Regulatory Plan may be viewed on the Treasure Coast Regional Planning Council website at:
https://files.tcrpc.org/2023_Agency_Regulatory_Plan.pdf

DEPARTMENT OF MANAGEMENT SERVICES
 State Retirement Commission
NOTICE OF PUBLICATION OF AGENCY REGULATORY PLAN
 Pursuant to Section 120.74(2)(a)3., Florida Statutes, notice is hereby given that the State Retirement Commission’s Annual Regulatory Plan is available, effective July 17, 2023, at the following web address:
https://www.dms.myflorida.com/agency_administration/general_counsel/annual_regulatory_plans

Section XIII
Index to Rules Filed During Preceding Week

**INDEX TO RULES FILED BETWEEN
 SEPTEMBER 11 2023 AND SEPTEMBER 15, 2023**

Rule No.	File Date	Effective Date	Proposed Vol./No.	Amended Vol./No.
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DEPARTMENT OF THE LOTTERY

53ER23-46	9/14/2023	9/18/2023	49/180	
53ER23-47	9/14/2023	9/18/2023	49/180	
53ER23-48	9/14/2023	9/18/2023	49/180	
53ER23-49	9/14/2023	9/18/2023	49/180	
53ER23-50	9/14/2023	9/18/2023	49/180	

DEPARTMENT OF MANAGEMENT SERVICES

E911 Board

60FF1-5.001	9/11/2023	10/1/2023	49/149	
60FF1-5.003	9/12/2023	10/2/2023	49/157	
60FF1-5.0035	9/12/2023	10/2/2023	49/153	
60FF1-5.010	9/11/2023	10/1/2023	49/154	

DEPARTMENT OF BUSINESS AND PROFESSIONAL REGULATION

Division of Hotels and Restaurants

61C-1.004	9/15/2023	10/5/2023	49/152	
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Board of Veterinary Medicine

61G18-12.008	9/13/2023	10/3/2023	49/51	49/155
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DEPARTMENT OF HEALTH

Board of Occupational Therapy

64B11-4.001	9/11/2023	10/1/2023	49/150	
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FISH AND WILDLIFE CONSERVATION COMMISSION

Vessel Registration and Boating Safety

68D-14.001	9/13/2023	10/3/2023	49/132	
68D-14.002	9/13/2023	10/3/2023	49/132	49/146
68D-14.003	9/13/2023	10/3/2023	49/132	
68D-14.004	9/13/2023	10/3/2023	49/132	

LIST OF RULES AWAITING LEGISLATIVE REVIEW/ APPROVAL PURSUANT TO SECTIONS 120.541(3), 373.139(7) AND/OR 373.1391(6), FLORIDA STATUTES

WATER MANAGEMENT DISTRICTS

St. Johns River Water Management District

40C-4.091	3/31/23	**/**/****	49/31	49/47
40C-41.043	3/31/23	**/**/****	49/31	49/47

South Florida Water Management District

40E-4.091	6/26/23	**/**/****	49/78	
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DEPARTMENT OF MANAGEMENT SERVICES

E911 Board

60FF1-5.009	7/21/16	**/**/****	42/105	
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DEPARTMENT OF ENVIRONMENTAL PROTECTION

62-330.010	4/28/23	**/**/****	49/38	49/58
62-330.050	4/28/23	**/**/****	49/38	49/58
62-330.055	4/28/23	**/**/****	49/38	
62-330.301	4/28/23	**/**/****	49/38	
62-330.310	4/28/23	**/**/****	49/38	
62-330.311	4/28/23	**/**/****	49/38	49/58
62-330.350	4/28/23	**/**/****	49/38	
62-330.405	4/28/23	**/**/****	49/38	49/58

DEPARTMENT OF HEALTH

Board of Medicine

64B8-10.003	12/9/15	**/**/****	39/95	41/49
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DEPARTMENT OF CHILDREN AND FAMILIES

Family Safety and Preservation Program

65C-9.004	3/31/22	**/**/****	48/28	
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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.