

**DEPARTMENT OF REVENUE  
AGENCY REGULATORY PLAN FOR FISCAL YEAR 2014-2015**

<b>Program</b>	<b>Issue</b>	<b>Rule Number</b>	<b>Subject</b>	<b>Description of Proposed Rulemaking</b>
General Tax Administration	Administrative Sales Tax	12-3.0017 Chapter 12-25 12-26.0041 (New) 12-26.008	Sampling of Taxpayer Records	Update provisions for sampling methods for sales and use tax audits and refunds, as required by s. 212.12(6)(c)3.c., F.S.
General Tax Administration	Administrative	12-6.003 12-6.0033	Update protest procedures	Update and clarify the method for filing written protests of assessments with the Department.
General Tax Administration	Administrative	12-13.004	Statutory Increase in Tax Settlement Authority	Implement the increase in the delegation of authority granted to the Executive Director to compromise tax from \$250,000 to \$500,000 provided in ch. 2014-40, L.O.F.
General Tax Administration	Administrative	12-22.005	Request for Copy of Tax Return	Simplify the process and form for taxpayers to obtain copies of tax returns.
General Tax Administration	Administrative	Part I Chapter 12-24	Electronic Payment and Tax Returns	Simplify the procedure for taxpayers to enroll with the Department to e-file and e-pay. Clarify and update terms and definitions. Simplify and clarify the requirements to use the ACH-credit method of payment of taxes.
General Tax Administration	General Taxes	12-29.002 12-29.003	Education/Scholarship-Funding Organizations	Implement the provisions of ch. 2014-184, L.O.F., to provide how a taxpayer may convey, transfer, or assign a tax credit to a member of its affiliated group of corporations.
General Tax Administration	Sales Tax	12A-1.005	Admissions Tax Exemption for Sporting Events	Implement the revision to professional sporting events that are exempt from admissions tax pursuant to ch. 2014-29, L.O.F.

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General Tax Administration	Sales Tax	12A-1.017 12A-1.022 12A-1.056	Administration of E911 Fees Effective March 1, 2015	Implement the provisions of ch. 2014-196, L.O.F., for the administration of the E911 fees on prepaid wireless services effective March 1, 2015.
General Tax Administration	Sales Tax	12A-1.0215	Exemption for Therapeutic Veterinary Diet	Implement the provisions of ch. 2014-38, L.O.F., that provide an exemption for therapeutic veterinary diets.
General Tax Administration	Sales Tax	12A-1.038 12A-1.039 12A-1.0911	Provide Additional Ways to Verify a Tax-Exemption Certificate	Simplify and expand (to include new online means) the method for a taxpayer to verify a sales tax certificate number or an exemption certificate number and to obtain a copy of the taxpayer's annual resale certificate.
General Tax Administration	Sales Tax	12A-1.038 12A-1.097	Simplify Procedures for Organizations to Obtain or Renew a Certificate of Exemption	Simplify the process to obtain or renew a Florida Consumer's Certificate of Exemption.
General Tax Administration	Administrative Sales Tax	12A-1.060	Criminal Penalties for False or Fraudulent Returns	Implement provisions in ch. 2014-40, L.O.F., to repeal provisions regarding the issuance of a notice of the requirement to register and procedures to protest the notice.
General Tax Administration	General Taxes	12A-1.097 12A-19.100 12B-5.150 12B-8.003 12C-1.051	Annual Tax Forms	Annual update of general tax administration forms.
General Tax Administration	Sales Tax	New	Partial Exemption for Electricity by Businesses Qualified to Receive a Rural Area Job Tax Credit	Implement the provisions of ch. 2014-218, L.O.F., that provide for a partial exemption for purchases of electricity by certain taxpayers.

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General Tax Administration	Rental Car Surcharge	12A-16	Rental Car Surcharge	Implement the provisions of ch. 2014-199, L.O.F., to reflect statutory changes for surcharges on rental cars in car sharing programs.
General Tax Administration	Registration of Secondary Metals Recyclers/ Secondhand	12A-17	Registration	Update the registration requirements for secondary metals recyclers and secondhand dealers.
General Tax Administration	Communications Services Tax	12A-19.010 12A-19.020 12A-19.030 12A-19.070 12A-19.100	Notification of How Dealers Will Assign Addresses to Local Taxing Jurisdictions	Repeal obsolete requirement for communications services tax dealers to file a separate application to provide how the dealer will assign addresses to a local taxing jurisdiction.
General Tax Administration	Documentary Stamp Tax	Chapter 12B-4	Obsolete or Unnecessary Provisions; Clarifications	Clarify provisions regarding cooperative agreements, partition deeds, combined sales of land and improvements, and transfers of interest in the marital home between spouses. Update provisions for interest and penalty and for transfers to the Board of Trustees of the Internal Improvement Trust Fund. Update or remove unnecessary references. Remove obsolete provisions.
General Tax Administration	Fuels/Pollutant Taxes	12B-5.030 12B-5.040 12B-5.060 12B-5.080 12B-5.300 12B-5.400 12B-12.005	Clarifications	Correct the application to be used by air carriers to renew an annual license. Correct the application used to obtain a pollutant tax license. Correct the bond requirements to reflect the statutory requirements to post a bond prior to obtaining a fuel or pollutant tax license.

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General Tax Administration	Gross Receipts Tax Sales Tax	12B-6.001 12A-1.053 12A-1.017	Tax on Electricity	Implement the provisions of ch. 2014-38, L.O.F., related to the taxation of electricity.
General Tax Administration	Insurance Premium Tax	12B-8.006	Peril of Fire Percentage	Update the portion of premium applicable to the peril of fire for the State Marshal Regulatory Assessment.
General Tax Administration	Corporate Income Tax	Chapter 12C-1	Obsolete or Unnecessary Provisions; Update to Include Law Changes	Update provisions regarding apportionment of the sales factor, estimated tax due dates, the repeal of the emergency excise tax, recordkeeping requirements, and penalties imposed for incomplete returns. Provide for amended Florida corporate income tax returns when a domestic production activities deduction is amended on a federal return. Remove or update obsolete provisions and remove unnecessary provisions.
Property Tax	Property Tax	12D-1.002	General Definitions	Amend and/or repeal the rule.
Property Tax	Property Tax	12D-1.009	Mapping Requirements to be Maintained by Property Appraiser	Repeal language in subsection (1) of this rule, which is outdated language for mapping requirements by the property appraiser.
Property Tax	Property Tax	12D-1.010	Reconciliation of Interim Tax Rolls - Form of Notification	Amend rule to repeal "notice" form -- only used for a 1980 interim tax roll.

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Property Tax Oversight	Property Tax	12D-1.011 (repeal)	Notification to Property Appraiser of Land Development Restriction	Repeal requirement that government agencies and entities notify the property appraiser in writing about any law, ordinance, or other enactment that limits or restricts development or improvement of property. This rule is redundant of statute.
Property Tax Oversight	Property Tax	12D-6.006	Fee Time-share Real Property	Repeal redundant definitions relating to DBPR regulation of the fee timeshare industry. Eliminate provisions that are redundant of statute.
Property Tax Oversight	Property Tax	12D-7.0025 (new)	Documentation Requirements for Exemptions	Adopt a new rule to implement the changes to Sections 196.081, 196.082, 196.091, 196.101, 196.202, 196.24, F.S., authorizing taxpayers to file for certain exemptions before receiving the required documentation.
Property Tax Oversight	Property Tax	12D-7.0143	Additional Homestead Tax Exemption for Low-Income Seniors Who Maintain Long-Term Residency on the Property	Implement the provisions of ch. 2012-57, L.O.F., that provide for a local option exemption for certain low-income seniors.
Property Tax Oversight	Property Tax	12D-8.0065 (new)	Denials and Late Filed Applications for Portability	Implement provisions of s. 193.155, F.S., to instruct property appraisers to notify taxpayers on denials and processing late applications.

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Property Tax Oversight	Property Tax	12D-8.0065 (new)	Transfer of Assessment Limitation Difference; Portability Forms DR-501RVSH and DR-501T	Implement provisions of s. 193.155, F.S., related to the limitations and rules for the transfer of assessment limitation difference (portability), provides forms to apply for portability, and instructions to property appraisers.
Property Tax Oversight	Property Tax	12D-9.001	Taxpayer Rights in Value Adjustment Board Proceedings.	Implement provisions of ch. 2012-193, L.O.F., relating to the two-hour maximum wait time for petitioners.
Property Tax Oversight	Property Tax	12D-9.019	Scheduling and Notice of a Hearing.	Implement provisions of ch. 2012-193, L.O.F., relating to the two-hour maximum wait time for petitioners.
Property Tax Oversight	Property Tax	12D-9.020	Exchange of Evidence (Value Adjustment Board)	Amend rule to address <u>Turner v. Department of Revenue</u> , DOAH case No. 11-0677RU (June 22, 2011); <u>Turner v. Florida Dept. of Revenue</u> 2012 WL 987785 (Fla.App. 1 Dist., 2012) and to implement provision of ch. 2013-109, L.O.F., requiring property appraiser to provide property record card, unless available online.
Property Tax Oversight	Property Tax	12D-16.002	PTO Forms	Update forms to reflect law changes, conform to rule amendments, etc.
Property Tax Oversight	Property Tax	12D-18.003	Non-Ad Valorem Assessments	Amend the rule to conform to s. 168.03(3), F.S., that authorizes a non-ad valorem assessment to fund certain property improvements that conserve energy or add renewable energy items and systems.

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Property Tax Oversight	Property Tax	12D-18.005	Non-Ad Valorem Assessments	Amend the rule to conform to s. 168.03(3), F.S., that authorizes a non-ad valorem assessment to fund certain property improvements that conserve energy or add renewable energy items and systems.
Property Tax Oversight	Property Tax	12D-18.006	Certification of Non-Ad Valorem Assessment Roll	Repeal language that requires local governments to send the Department of Revenue a copy of the Certificate of Correction of Non-Ad Valorem Assessment Roll form.
Property Tax Oversight	Property Tax	12D-18.010	Non-Ad Valorem Assessments	Amend the rule to conform to s. 168.03(3), F.S., that authorizes a non-ad valorem assessment to fund certain property improvements that conserve energy or add renewable energy items and systems.
Property Tax Oversight	Property Tax	12D-5.002	Agricultural Lands	Repeal rule to remove language redundant of statute.
Property Tax Oversight	Property Tax	12D-5.004	Agricultural Lands	Amend rule to conform to provisions in Chapter 2013-95, L.O.F., that amended how a property appraiser reclassifies land as nonagricultural.
Property Tax Oversight	Property Tax	12D-7.001	Applications for Exemptions	Amend rule to conform to provision in ch. 2013-72, L.O.F., that specifies that the postmark date is considered the date of filing an application for exemption to the property appraiser.

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Property Tax Oversight	Property Tax	12D-7.007	Residence Requirements for Homestead Exemption	Amend rule to conform to provision in ch. 2013-72, L.O.F., that homestead exemption may be claimed based on the permanent residence of a person who is legally or naturally dependent on the property owner.
Property Tax Oversight	Property Tax	12D-7.020	Exemption for Conservation Property	Amend rule to conform to provision in ch. 2013-72, L.O.F., that allows the property appraiser to send a renewal application electronically in addition to mailing.
Property Tax Oversight	Property Tax	12D-9.007	Role of the Clerk of the Value Adjustment Board	Amend rule to conform to provisions in chs. 2013-72, 2013-192 and 2013-109, L.O.F., that allows the decision of the VAB to be electronically delivered and requires property appraiser to send property record card information to the petitioner.
Property Tax Oversight	Property Tax	12D-9.015	Petition; Form and Filing Fee	Amend rule to conform to provisions in ch. 2013-109, L.O.F., which direct the property appraiser to provide a copy of the property record card to a VAB petitioner, unless the card is online.
Property Tax Oversight	Property Tax	12D-17.002	Definitions for Truth in Millage Compliance	Amend rule to conform to provisions in chs. 2013-72 and 2013-192, L.O.F., that allow the Notice of Proposed Property Taxes to be transmitted electronically or by mail.



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Property Tax Oversight	Property Tax	12D-17.003	Truth in Millage (TRIM) Compliance	Amend rule to conform to provisions in chs. 2013-72 and 2013-192, L.O.F., that allow the Notice of Proposed Property Taxes to be transmitted electronically or by mail.
Property Tax Oversight	Property Tax	12D-17.009	Tax Roll Approval; Extended Time Frames; method of Adjustment of Millage	Amend rule to conform to provisions in chs. 2013-72 and 2013-192, L.O.F., that allow the Notice of Proposed Property Taxes to be transmitted electronically or by mail.
Property Tax Oversight	Property Tax	Chapter 12-9 including: 12-9.001, 12-9.002, 12-9.003, 12-9.004, 12-9.0055, 12-9.006, 12-9.007, and 12-9.008	Certified Florida Property Appraiser and Certified Florida Tax Collector Program	Repeal all rules in current Rule Chapter 12-9. Replace with substantially revised training procedures in new Rule Chapter 12D-19.
Child Support Enforcement	Child Support Enforcement	12E-1.0052	Unidentifiable Collections	Amend the rule to update requirements and repeal obsolete provision about reclaiming unidentifiable collections.
Child Support Enforcement	Child Support Enforcement	12E-1.006	Request for Reconsideration	Amend the rule to update time frames and other requirements, including that requests for reconsideration apply to support payments within the previous 30 days.
Child Support Enforcement	Child Support Enforcement	12E-1.012	Consumer Reporting Agencies	Amend the rule to update forms and case eligibility requirements.

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Child Support Enforcement	Child Support Enforcement	12E-1.023	Suspension of Driver License; Suspension of Motor Vehicle Registration	Amend the rule to update the criteria for excluding a case from license suspension, the conditions when a license is to be reinstated, and the method by which the Department notifies the Department of Highway Safety and Motor Vehicles about suspensions and reinstatements.
Child Support Enforcement	Child Support Enforcement	12E-1.029	Financial Institution Data Matches	Update form and correct the webpage url for the federal data specifications for the Financial Institutions Data Match program.
Child Support Enforcement	Child Support Enforcement	12E-1.031	Noncovered Medical	Implement the requirement in s. 409.25635, F.S., for the Department to begin a proceeding to administratively establish the amount of noncovered medical expenses a parent owes.
Child Support Enforcement	Child Support Enforcement	12E-1.036	Administrative Establishment of Paternity and or Child Support Obligations	Implement the provisions of s. 409.256, F.S., to administratively establish the paternity of a child and to administratively establish support for that child, if applicable.
Child Support Enforcement	Child Support Enforcement	12E-1.037	Withholding Support from Unemployment Benefits	Implement the provisions in s. 443.051, F.S., that require the Department to provide the Department of Economic Opportunity an electronic file listing parents who owe support obligations and the amount of the legally required support deductions from their unemployment benefits.