



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**LAUREL M. LEE**  
Secretary of State

October 23, 2020

Danielle Boudreaux  
Florida Department of Revenue  
Building One, Room 2600  
2450 Shumard Oak Blvd.  
Tallahassee, FL 32399-0100

Attention: Janet Young

Dear Ms. Boudreaux:

Your adoption package for Rule 12-24.001, .002, .003, .004, and .010, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 1:22 p.m. on October 23, 2020. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is November 12, 2020.

Sincerely,

Ernest L. Reddick  
Program Administrator

ELR/ag

## Grosenbaugh, Anya C.

---

**From:** Reddick, Ernest L.  
**Sent:** Friday, October 23, 2020 1:22 PM  
**To:** Administrative Code; Grosenbaugh, Anya C.  
**Subject:** FW: Department of Revenue Rule Ch. 12-24  
**Attachments:** 12-24 Certification Package 10-23-20.pdf; 12-24\_Rule Text\_Final\_10232020.docx

**From:** Janet Young <Janet.Young@floridarevenue.com>  
**Sent:** Friday, October 23, 2020 1:14 PM  
**To:** Reddick, Ernest L. <Ernest.Reddick@DOS.MyFlorida.com>  
**Cc:** Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>; Jennifer Ensley <Jennifer.Ensley@floridarevenue.com>  
**Subject:** Department of Revenue Rule Ch. 12-24

---

### EMAIL RECEIVED FROM EXTERNAL SOURCE

---

The attachments/links in this message have been scanned by Proofpoint.

---

Attached is the certification package to certify amendments to Department of Revenue Rule Ch. 12-24, F.A.C. The original certification documents are being mailed to you.



**Janet L. Young**  
*Agency Rules Coordinator*  
Office of the Executive Director  
Florida Department of Revenue  
(850) 717-6536  
[Janet.Young@floridarevenue.com](mailto:Janet.Young@floridarevenue.com)

---

**NOTIFICATION TO RECIPIENTS:** The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

---

**BILL GALVANO**  
President



**JOSE R. OLIVA**  
Speaker



THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

Senator Linda Stewart, Chair  
Representative Erin Grall, Vice Chair  
Senator Janet Cruz  
Senator Ed Hooper  
Senator Keith Perry  
Senator Tom A. Wright  
Representative Vance Arthur Aloupis, Jr.  
Representative Tommy Gregory  
Representative Cindy Polo  
Representative Holly Raschein  
Representative Jason Shoaf  
Representative Clovis Watson, Jr.

**KENNETH J. PLANTE**  
COORDINATOR  
Room 680, Pepper Building  
111 W. Madison Street  
Tallahassee, Florida 32399-1400  
Telephone (850) 488-9110  
Fax (850) 922-6934  
www.japc.state.fl.us  
japc@leg.state.fl.us

## CERTIFICATION

**Department:** Department of Revenue  
**Agency:**  
**Rule No(s):** 12-24.001, .002, .003, .004, .010  
**File Control No:** 182819

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certify that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 10/23/2020

This certification expires after: 10/30/2020

Certifying Attorney: Jamie Jackson

**NOTE:**

- The above certified rules include materials incorporated by reference.*
- The above certified rules do not include materials incorporated by reference.*



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

October 23, 2020

Mr. Ernie Reddick, Chief  
Florida Department of State  
R.A. Gray Building, Mail Station 22  
500 S. Bronough Street  
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Mr. Reddick:

The following Department of Revenue Rules are presented for certification:

12-24.001  
12-24.002  
12-24.003  
12-24.004  
12-24.010

The following person may be contacted regarding these rule certifications:

Danielle Boudreaux    717-7082    [danielle.boudreaux@floridarevenue.com](mailto:danielle.boudreaux@floridarevenue.com)

Florida Department of Revenue  
Building One, Room 2600  
2450 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0100

Sincerely,

Janet Young  
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE  
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and
- (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and
- (a) Are filed not more than 90 days after the notice; or
- (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- (h) Are filed more than 90 days after the notice; but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

Attached are the original and two copies of each rule covered by this certification. The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12-24.001

12-24.002

12-24.003


12-24.004

12-24.010

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

\_\_\_\_\_  
(month) (day) (year)

  
\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

\_\_\_\_\_  
Deputy Executive Director  
Title

\_\_\_\_\_  
5  
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE  
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3, Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

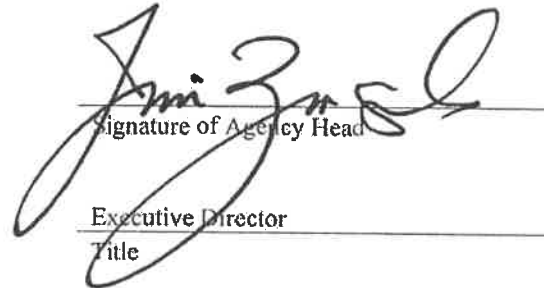
The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12-24.001  
12-24.002  
12-24.003  
12-24.004  
12-24.010

  
\_\_\_\_\_  
Signature of Agency Head  
  
\_\_\_\_\_  
Executive Director  
\_\_\_\_\_  
Title



STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE  
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS; TAXPAYER  
RECORDKEEPING AND RETENTION REQUIREMENTS  
AMENDING RULES 12-24.001, 12-24.002, 12-24.003, 12-24.004, 12-24.010

**12-24.001 Scope of Rules.**

Part I of this rule chapter sets forth the rules to be used by the Department of Revenue in the administration of ~~Sections~~ sections 202.30, 206.485, 213.755, and 220.21(2) and (3), F.S., authorizing the Executive Director to require taxpayers specified by statute or rule to pay taxes and fees and to file tax returns by electronic means. Part I of this rule chapter also sets forth the rules to be used by the Department in administering ~~Section~~ section 443.163, F.S., ~~authorizing the Executive Director to require reemployment tax agents specified by statute or rule to pay taxes and to file returns by electronic means.~~

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

**12-24.002 Definitions.**

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

(1) through (14) No change

(15) “Reemployment tax agent” means a person who submits a payment or an Employer’s Quarterly Report (Form RT-6, incorporated by reference in Rule 73B-10.037, F.A.C.) on behalf of an employer. ~~that prepared and reported the Employer’s Quarterly Report (Form RT-6) for 100 or more employers in any calendar quarter in the preceding state fiscal year. For the purposes of this definition, “prepared and reported” means the completion of the Employer’s Quarterly Report (Form RT-6) and the submission of the completed report directly to the Data Collection Center. An reemployment tax agent is not required to pay taxes by electronic means, but if the agent~~

~~voluntarily chooses to submit payment by electronic means, the payment must be submitted in accordance with these rules.~~

(16) through (19) No change

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

(a) through (o) No change

(p) Solid waste fees, including the new tire fee (waste tire fee) and the new or remanufactured battery fee. ;

(21) through (22) No change

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

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

(1) No change

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

(a) through (d) No change

(e) Filed an Employer's Quarterly Report (Form RT-6, incorporated by reference in Rule 73B-10.037, F.A.C.), including a Correction to Employer's Quarterly or Annual Domestic Report (Form RT-8A, incorporated by reference in Rule 73B-10.037, F.A.C.), for ten (10) or more employees in any calendar quarter during the preceding state fiscal year.

(3) The following taxpayers must file tax returns by electronic means:

(a) through (b) No change

~~(c) Any reemployment tax agent who prepared and reported Form RT-6 (Employer's Quarterly Report) for 100 or more employers in any calendar quarter during the preceding state fiscal year.~~

(4) No change

(5)(a) No change

(b) The Department will notify taxpayers and ~~reemployment tax agents~~ who initially meet the requirements to participate on the basis of prior state fiscal year tax payments at their last address of record. Once notified of this requirement, the taxpayer ~~or reemployment tax agent~~ must transmit by electronic means all payments and/or returns for that tax type as provided in this rule.

*Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 6-28-10, 2-17-15, 11-12-20.*

**12-24.004 Enrollment.**

(1)(a) On or before November 1 (January 1 for taxpayers remitting only reemployment tax), the Department will notify every taxpayer ~~or reemployment tax agent~~ required to pay a tax, surtax, surcharge, or fee, or to file a tax return by electronic means in the upcoming calendar year when:

1. The taxpayer ~~or reemployment tax agent~~ is not currently enrolled to pay that tax, surtax, surcharge, or fee or to file that tax return by electronic means; or,

2. The taxpayer ~~or reemployment tax agent~~ is voluntarily enrolled to pay or to file by electronic means and will be required to pay that tax, surtax, surcharge, or fee or to file that tax return by electronic means in the upcoming calendar year.

(b) The notification by the Department will include:

1. No change

2. An explanation of the options from which the taxpayer ~~or reemployment tax agent~~ must choose to pay taxes or fees or to file tax returns by electronic means.

(2) Enrollment for e-Services Program requires the submission of the following information:

(a) through (e) No change

(f) If completed by an independent tax preparer or ~~a an~~ reemployment tax agent, the preparer's taxpayer identification number or reemployment tax agent number;

(g) The tax and/or fee type(s) for which the taxpayer ~~or reemployment tax agent~~ is enrolling;

(h) through (i) No change

(3) No change

(4) Upon receipt of enrollment information, the Department will assign confidential user information directly to ~~the enrollee the taxpayer or reemployment tax agent enrolling.~~

*Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20.*

**12-24.010 General Administrative Provisions; Voluntary Participation; Confidentiality; Granting of Waivers From Electronic Filing Requirements.**

(1) through (3) No change

(4)(a) The Department is authorized to waive the requirement that a taxpayer ~~or reemployment tax agent~~ submit tax returns by electronic means, if the taxpayer ~~or reemployment tax agent~~ can establish that he or she is unable to comply with e-filing requirements. To request a waiver the taxpayer ~~or reemployment tax agent~~ must complete and submit Form ~~form~~ DR-654, Request for Waiver From Electronic Filing (incorporated by reference in Rule 12-24.011, F.A.C.), to establish in writing the basis under which such waiver is requested. The Department will verify the information submitted on the form and will respond in writing to the taxpayer after reviewing the form.

(b) Grounds for approving a waiver include, but are not limited to:

1. No change
2. The taxpayer ~~or reemployment tax agent~~ does not have a modem; or
3. The taxpayer ~~or reemployment tax agent~~ does not have access to the Internet.

(c) A waiver shall be valid for up to two years, and the issuance of a subsequent waiver will be contingent on the taxpayer ~~or reemployment tax agent~~ working with the Department during the current waiver period to address the issues that originally necessitated the issuance of the waiver. The requirement to work with the Department to address the issues that necessitated a waiver means the taxpayer ~~or reemployment tax agent~~ will: discuss existing computer capabilities with the Department; consider any assistance, recommendations, or training the Department offers; and implement any Department recommendation that enables the taxpayer ~~or reemployment tax agent~~ to submit returns by electronic means, unless the taxpayer ~~or reemployment tax agent~~ can establish that the

circumstances or reasons as set forth in sections 202.30(2)(b), 213.755(9)(a) and (b), 220.21(2) or 443.163(3), F.S., continue to apply.

*Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1)*

*FS. Law Implemented 202.30, 206.485, 213.755, 220.21(2), (3), 443.163 FS. History—New 12-19-89, Amended 1-8-91, 11-17-93, 4-30-02, 10-5-03, 6-1-09, 2-17-15, 11-12-20.*

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE

PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS; TAXPAYER  
RECORDKEEPING AND RETENTION REQUIREMENTS

AMENDING RULES 12-24.001, 12-24.002, 12-24.003, 12-24.004, 12-24.010

SUMMARY OF PROPOSED RULE

Amendments to Rules 12-24.001, 12-24.002, 12-24.003, 12-24.004, and 12-24.010, F.A.C., remove requirements for certain reemployment tax agents to electronically file reemployment tax reports and updates the requirement for filing corrections to the Employer's Quarterly Report by electronic means.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 27, Chapter 2020-10, Laws of Florida, amended section 443.163, F.S., repealing the requirement for reemployment tax agents who prepared and reported for 100 or more employees in any quarter during the preceding state fiscal year to file the Employer's Quarterly Report (Form RT-6) by electronic means. This law also requires those employers required to file the Employer's Quarterly Report (Form RT-6) by electronic means must file corrections to those reports by electronic means. The purpose of the proposed amendments is to update the rule to reflect these statutory changes.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on September 2, 2020 (Vol. 46, No. 172, p. 3529), to advise the public of the proposed changes to Rules 12-24.001, 12-24.002, 12-24.003, 12-24.004, 12-24.010, F.A.C., and to provide that, if requested in writing and not deemed

unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. No request was received, and no workshop was held. No written comments were received by the Department.

#### SUMMARY OF PUBLIC MEETING

September 22, 2020

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 22, 2020, and approved the publication of the Notice of Proposed Rule for changes to Rules 12-24.001, 12-24.002, 12-24.003, 12-24.004, 12-24.010, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public hearing was published in the *Florida Administrative Register* on September 15, 2020 (Vol. 46, No. 180, p. 3791).

#### SUMMARY OF RULE HEARING

A Notice of Proposed Rule was published in the *Florida Administrative Register* September 24, 2020 (Vol. 46, No. 187, pp. 3952-3954), to advise the public of changes to Rules 12-24.001, 12-24.002, 12-24.003, 12-24.004, 12-24.010, F.A.C., and to provide that, if requested in writing within 21 days of the date of the notice, a hearing would be scheduled and announced in the *Florida Administrative Register*. No request was received, and no hearing was held. No written comments were received by the Department.

No substantive changes were made to Rules 12-24.001, 12-24.002, 12-24.003, 12-24.004, 12-24.010, F.A.C., after the Cabinet meeting on September 22, 2020, where the Governor and Cabinet approved the publication of the Notice of Proposed Rulemaking and subsequent adoption of the proposed rules if the substance of the proposed rules remained unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.