



## 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 12-26.003, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 1:25 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 January 1, 2021.

Sincerely,

Ernest L. Reddick  
Program Administrator

ELR/ag

## Grosenbaugh, Anya C.

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**From:** Reddick, Ernest L.  
**Sent:** Friday, October 23, 2020 1:25 PM  
**To:** Administrative Code; Grosenbaugh, Anya C.  
**Subject:** FW: Department of Revenue Rule 12-26.003 Certification  
**Attachments:** 12-26 Certification Package 10-23-20.pdf; 12-26\_Rule Text\_Final\_10232020.docx

**From:** Janet Young <Janet.Young@floridarevenue.com>  
**Sent:** Friday, October 23, 2020 1:15 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 12-26.003 Certification

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### EMAIL RECEIVED FROM EXTERNAL SOURCE

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

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Attached is the certification package to certify amendments to Department of Revenue Rule 12-26.003, 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)

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**BILL GALVANO**  
President



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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.

**JOSE R. OLIVA**  
Speaker



**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

THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

**CERTIFICATION**

**Department:** Department of Revenue  
**Agency:**  
**Rule No(s):** 12-26.003  
**File Control No:** 182837

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](http://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 Rule is presented for certification:

12-26.003

The following person may be contacted regarding this rule certification:

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.

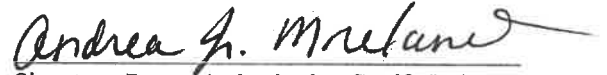
Attached are the original and two copies of each rule covered by this certification. The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12-26.003

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: January 1, 2021  
(month) (day) (year)



Signature, Person Authorized to Certify Rules

Deputy Executive Director

Title

1

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.

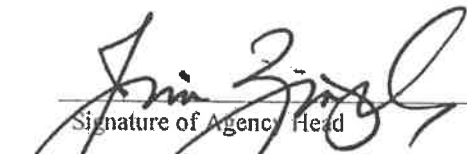
The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12-26.003

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



STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE  
REFUNDS  
AMENDING RULE 12-26.003

**12-26.003 Application for Refund.**

(1) Except as otherwise provided by Sections 213.21 and section 213.345, F.S., for the tolling of the refund period, the application for refund required by section 215.26, F.S., must be filed with the Department within three years after the date the tax was paid, or the right to the refund is barred.

(2) through (4) No change

*Rulemaking Authority 213.06(1) FS. Law Implemented 95.091(3), 198.29(1), 199.232(5), 202.23, 213.21, 213.235, 213.255, 213.34, 213.345, 215.26, 220.725, 624.5092, 624.511, 624.518 FS. History—New 11-14-91, Amended 4-18-93, 4-18-95, 4-2-00, 10-4-01, 9-28-04, 4-16-18, 1-1-21.*

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE  
REFUNDS  
AMENDING RULE 12-26.003

SUMMARY OF PROPOSED RULE

Rule 12-26.003, F.A.C., is amended to include reference to s. 213.21, F.S., to conform the rule with revisions to s. 213.21, F.S., made by Section 24, Chapter 2020-10, L.O.F.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 24, Chapter 2020-10, L.O.F., amends the period in which a taxpayer may file a claim for refund for any transactions that occur during an audit period. When a taxpayer is engaged in an informal conference pursuant to s. 213.21, F.S., the statute of limitations for filing a claim for refund will be tolled during the informal protest period. The purpose of the proposed amendment to Rule 12-26.003, F.A.C., is to update the rule to reflect this statutory change.

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 August 26, 2020 (Vol. 46, No. 167, p. 3387), to advise the public of the proposed changes to Rule 12-26.003, 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 Rule 12-26.003, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains 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. 3792).

## SUMMARY OF RULE HEARING

A Notice of Proposed Rule was published in the *Florida Administrative Register* September 24, 2020 (Vol. 46, No. 187, pp. 3958-3959), to advise the public of changes to Rule 12-26.003, 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 Rule 12-26.003, 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.