

## Notice of Proposed Rule

### DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-26.003: Application for Refund

PURPOSE AND EFFECT: 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.

SUMMARY: 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.

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\(1\), F.S.](#)

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](#), 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: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email [RuleComments@floridarevenue.com](mailto:RuleComments@floridarevenue.com).

THE FULL TEXT OF THE PROPOSED RULE IS:

#### **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

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

*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.*

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 22, 2020

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: August 26, 2020