



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**LAUREL M. LEE**  
Secretary of State

December 11, 2020

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

Dear Ms. Boudreaux:

Your adoption package for Rule 12B-8.003, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 10:45 a.m. on December 11, 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 December 31, 2020.

Sincerely,

Ernest L. Reddick  
Program Administrator

ELR/ag

## Grosenbaugh, Anya C.

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**From:** Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>  
**Sent:** Friday, December 11, 2020 10:45 AM  
**To:** Reddick, Ernest L.  
**Cc:** Grosenbaugh, Anya C.; Janet Young; Jennifer Ensley  
**Subject:** Department of Revenue: Rule Certifications  
**Attachments:** 12A-1\_Rule Certification\_12112020.pdf; 12A-1\_Rule Text\_Final\_12112020.docx; 12B-8\_Rule Certification\_12112020.pdf; 12B-8\_Final Rule Text\_12112020.docx

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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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Good morning Ernie,

Attached are the two certification packages and final rule text for the rules we are filing for adoption today.

Please let me know if you need anything else.

Thank you,



**Danielle Boudreaux**  
*Revenue Program Administrator, Rulemaking and  
Legislative Analysis*  
Technical Assistance and Dispute Resolution  
Florida Department of Revenue  
(850) 717-7082  
[danielle.boudreaux@floridarevenue.com](mailto:danielle.boudreaux@floridarevenue.com)

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WILTON SIMPSON  
President



Telephone (850) 488-9110  
Fax (850) 922-6934  
www.japc.state.fl.us  
japc@leg.state.fl.us

CHRIS SPROWLS  
Speaker



KENNETH J. PLANTE  
COORDINATOR  
Room 680, Pepper Building  
111 W. Madison Street  
Tallahassee, Florida 32399-1400

THE FLORIDA LEGISLATURE  
**JOINT ADMINISTRATIVE  
PROCEDURES COMMITTEE**

## CERTIFICATION

**Department:** Department of Revenue  
**Agency:**  
**Rule No(s):** 12B-8.003  
**File Control No:** 183053

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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: 12/11/2020

This certification expires after: 12/18/2020

Certifying Attorney: Jamie Jackson

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**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

December 11, 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:

12B-8.003

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.



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.

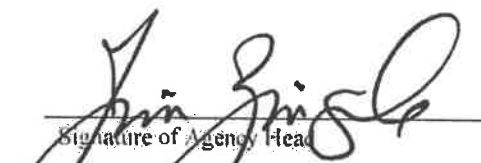
The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12B-8.003

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

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE  
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES  
AMENDING RULE 12B-8.003

SUMMARY OF PROPOSED RULE

Revisions to Rule 12B-8.003, F.A.C., are required to implement annual changes to three existing forms used in the administration of insurance premium taxes, fees, and surcharges, including revising the applicable tax year. These forms include Form DR-908 (Insurance Premium Taxes and Fees Return For Calendar Year 2020); Form DR-908N (Instructions For Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return); and Form DR-350900 (2020 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908). Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12B-8.003, F.A.C., is to incorporate changes to forms used in the administration of insurance premium taxes, fees, and surcharges. These revisions include annual updates.

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. 3389), to advise the public of the proposed changes to Rule 12B-8.003, 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*. As of September 10, 2020, no request has been received, and no workshop has been held. No written comments have been 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 12B-8.003, 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. 3794).

## SUMMARY OF RULE HEARING

A Notice of Proposed Rule was published in the *Florida Administrative Register* on October 19, 2020 (Vol. 46, No. 204, pp. 4513-4514), to advise the public of the proposed changes to Rule 12B-8.003, 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.

A comment of a technical nature was received from the staff of the Joint Administrative Procedures Committee. Additional information was provided in response, but no changes to the rule was necessary.

No substantive changes were made to Rule 12B-8.003, F.A.C., after the Cabinet meeting on DATE, 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 rule, including materials incorporated by reference, remained unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE  
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES  
AMENDING RULE 12B-8.003

**12B-8.003 Tax Statement; Overpayments.**

(1) No change

(2) Copies of these forms 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](http://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, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(3) No change

Form Number	Title	Effective Date
(4)	No change	
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year <del>2020</del> <del>2019</del> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-12465-11482">http://www.flrules.org/Gateway/reference.asp?No=Ref-12465-11482</a> )	<del>01/21</del> <del>01/20</del>
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-12466-11483">http://www.flrules.org/Gateway/reference.asp?No=Ref-12466-11483</a> )	<del>01/21</del> <del>01/20</del>
(6) DR-350900	<del>2020</del> <del>2019</del> Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-12467-11484">http://www.flrules.org/Gateway/reference.asp?No=Ref-12467-11484</a> )	<del>01/21</del> <del>01/20</del>

*Rulemaking Authority 213.06(1) FS. Law Implemented ~~92.525~~, 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, 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., *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.*

CERTIFICATION OF MATERIALS INCORPORATED

BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12B-8.003, F.A.C., have been:

(1) Electronically filed with the Department of State.

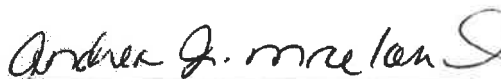
(2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials described below electronically, a true and complete paper copy of the incorporated materials are attached to this certification for filing. Paper copies of the incorporated materials below may be obtained at the agency by

- downloading the form from the Department's website at [www.floridarevenue.com/forms](http://www.floridarevenue.com/forms);
- writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; or
- calling the Department at 850-488-6800, Monday through Friday (excluding holidays). Persons with hearing or speech impairments may call the Florida Relay Service at 1-800-955-8770 (Voice) and 1-800-955-8771 (TTY).

List form number(s) and form title(s), or title of document(s) below:

<u>Form Number</u>	<u>Form Title</u>
DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2020
DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return
DR-350900	2020 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

Under the provisions of section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.



Signature, Person Authorized to Certify Rules

Deputy Executive Director

Title

**Danielle Boudreaux**

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**From:** FL-Rules@dos.state.fl.us  
**Sent:** Monday, November 30, 2020 11:42 AM  
**To:** Danielle Boudreaux  
**Cc:** flrules@dos.state.fl.us  
**Subject:** 12B-8.003 Reference Material for Rule Adoption Approved

Dear dboudreaux:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material list](#) (Agency Main Menu page).

Rule Number: 12B-8.003

Reference Number: Ref-12465; Reference Name: DR-908 R. 01/21

Reference Number: Ref-12466; Reference Name: DR-908N 01/21

Reference Number: Ref-12467; Reference Name: DR-350900 R. 01/21

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State