

Notice of Development of Rulemaking

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.:RULE TITLES:

- 12B-5.050 Terminal Suppliers
- 12B-5.060 Wholesalers
- 12B-5.080 Exporters
- 12B-5.140 Dyeing and Marking; Mixing
- 12B-5.150 Public Use Forms
- 12B-5.300 Aviation Fuel Licensees
- 12B-5.400 Producers and Importers of Pollutants

PURPOSE AND EFFECT: Sections 14 and 16, Chapter 2020-10, L.O.F., increased the maximum bond amount required for each terminal supplier, exporter, producer/importer of pollutants, or wholesaler, except a municipality, county, school board, state agency, federal agency, or special district which is licensed under Part I of Chapter 206, F.S., from \$100,000 to \$300,000 effective July 1, 2020. Section 15, Chapter 2020-10, L.O.F., amended the penalty amount assessed against any person who fails to provide or post the required notice regarding dyed diesel fuel pursuant to s. 206.8741, F.S. The purpose of the proposed amendments is to update Rules 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, and 12B-5.400 to reflect these statutory changes.

The purpose of additional proposed revisions to Rule 12B-5.150 incorporate changes to forms regarding notarization requirements.

The purpose of revisions to Rule 12B-5.300, F.A.C., is to incorporate the 2018 reduction of aviation fuel tax from 6.9 cents per gallon to 4.27 cents per gallon, as well as the additional refund amount allowed for qualified air carriers. Revisions to the rule remove provisions which expired July 1, 2019, pursuant to Section 6 of Chapter 2016-220, L.O.F.

SUBJECT AREA TO BE ADDRESSED: Revisions to fuel tax rules to reflect 2020 legislative changes, the removal of notarization requirements, and inclusion of 2018 legislative changes.

RULEMAKING AUTHORITY: 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 206.8741(1), 206.97, 213.06(1), 213.755(8), FS.

LAW IMPLEMENTED: 119.071(5), 206.01, 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.03, 206.04, 206.05, 206.051, 206.052, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.413, 206.414, 206.416, 206.43, 206.44, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8741, 206.8745, 206.90, 206.91, 206.92, 206.97, 206.9815, 206.9825, 206.9826, 206.9835, 206.9865, 206.9875, 206.9855, 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 212.0501, 213.255, 213.37, 213.755, FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, 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.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at www.floridarevenue.com/rules.