



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

October 24, 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 12C-3.008, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 10:38 a.m. on October 24, 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.

From: Janet Young <Janet.Young@floridarevenue.com>
Sent: Saturday, October 24, 2020 10:38 AM
To: Grosenbaugh, Anya C.; Danielle Boudreaux
Cc: Reddick, Ernest L.
Subject: RE: Department of Revenue Rule 12C-3.008 Certification
Attachments: 12C-3 Certification Package Revised 10-23-20.pdf

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

The revised certification documents are attached.

From: Grosenbaugh, Anya C. <Anya.Grosenbaugh@dos.myflorida.com>
Sent: Friday, October 23, 2020 2:15 PM
To: Janet Young <Janet.Young@floridarevenue.com>; Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>
Cc: Reddick, Ernest L. <Ernest.Reddick@DOS.MyFlorida.com>
Subject: RE: Department of Revenue Rule 12C-3.008 Certification

Also with this one- double spaced material certification as well as the confirmation email.

From: Reddick, Ernest L. <Ernest.Reddick@DOS.MyFlorida.com>
Sent: Friday, October 23, 2020 1:26 PM
To: Administrative Code <AdministrativeCode@DOS.MyFlorida.com>; Grosenbaugh, Anya C. <Anya.Grosenbaugh@dos.myflorida.com>
Subject: FW: Department of Revenue Rule 12C-3.008 Certification

From: Janet Young <Janet.Young@floridarevenue.com>
Sent: Friday, October 23, 2020 1:17 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 12C-3.008 Certification

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 12C-3.008, 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

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.

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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.



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COORDINATOR
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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): 12C-3.008
File Control No: 182853

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 Rule is presented for certification:

12C-3.008

The following person may be contacted regarding this rule certification:

Danielle Boudreaux 717-7082 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.

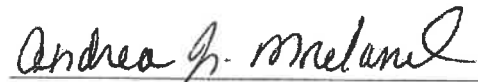
Attached are the original and two copies of each rule covered by this certification. The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12C-3.008

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).

12C-3.008



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-3, FLORIDA ADMINISTRATIVE CODE
ESTATE TAX
AMENDING RULE 12C-3.008

12C-3.008 Public Use Forms.

(1)(a) No change

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading these forms from the Department’s website at 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, Mail Stop 3-2000, 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).

Form Number	Title	Effective Date
(2) DR-312	Affidavit of No Florida Estate Tax Due (R-08/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-12315_03610)	<u>01/21</u> 01/14
(3) DR-313	Affidavit of No Florida Estate Tax Due When Federal Return is Required (R-06/11) (http://www.flrules.org/Gateway/reference.asp?No=Ref-12316_00840)	<u>01/21</u> 01/12
(4)	No change	

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented ~~92.52(1)(b), 119.071(5), 198.02, 198.03, 198.04, 198.08, 198.13, 198.22, 198.23, 198.26, 198.32(2), 198.33(1), 198.38, 198.39, 213.37, 837.06~~ FS. History—New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, 1-22-01, 5-4-03, 10-30-06, 11-6-07, 4-14-09, 6-28-10, 1-25-12, 1-20-14, 1-1-21.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-3, FLORIDA ADMINISTRATIVE CODE
ESTATE TAX
AMENDING RULE 12C-3.008

SUMMARY OF PROPOSED RULE

Revisions to Rule 12C-3.008, F.A.C., are required to implement changes to two existing forms incorporated into the rule. These forms include Form DR-312 (Affidavit of No Florida Estate Tax Due) and Form DR-313 (Affidavit of No Florida Estate Tax Due When Federal Return is Required). 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 12C-3.008, F.A.C., is to remove notarization requirements from two forms used in the administration of estate taxes.

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 12C-3.008, 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 12C-3.008, 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* September 24, 2020 (Vol. 46, No. 187, pp. 3982-3983), to advise the public of changes to Rule 12C-3.008, 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 12C-3.008, 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.

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 12C-3.008 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;
- writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112;
- visiting any local Department of Revenue Service Center to obtain a copy in person; 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:

Form Number	Form Title
DR-312	Affidavit of No Florida Estate Tax Due
DR-313	Affidavit of No Florida Estate Tax Due When Federal Return is Required

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

From: FL-Rules@dos.state.fl.us
Sent: Wednesday, October 21, 2020 9:05 AM
To: Danielle Boudreaux
Cc: flrules@dos.state.fl.us
Subject: 12C-3.008 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: 12C-3.008

Reference Number: Ref-12315; Reference Name: DR-312 R. 01-21

Reference Number: Ref-12316; Reference Name: DR-313 R. 01-21

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State