

Notice of Proposed Rule

DEPARTMENT OF REVENUE
Corporate, Estate and Intangible Tax

RULE NO.: RULE TITLE:

12C-3.008: Public Use Forms

PURPOSE AND EFFECT: 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.

SUMMARY: 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.

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: [198.08](#), [198.32\(2\)](#), [213.06\(1\)](#), [F.S](#)

LAW IMPLEMENTED: [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](#), [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.

THE FULL TEXT OF THE PROPOSED RULE IS:

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-___03610)	XX/XX 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-___00840)	XX/XX 01/12
(4)	No change	

PROPOSED EFFECTIVE DATE: JANUARY 1, 2021.

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.

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