

# GENERAL TAX ADMINISTRATION



## AGENDA FOR RULE HEARING

# CANCELED

***NOT REQUESTED, WILL NOT BE HELD***

### THIS MEETING IS OPEN TO THE PUBLIC

|                        |                             |                 |                                                                        |
|------------------------|-----------------------------|-----------------|------------------------------------------------------------------------|
| <b>Date &amp; Time</b> | August 14, 2025, 10:00 a.m. | <b>Location</b> | Room 1820, Bldg. One<br>2450 Shumard Oak Blvd.<br>Tallahassee, Florida |
|------------------------|-----------------------------|-----------------|------------------------------------------------------------------------|

Workshop materials are available online at <http://www.floridarevenue.com/rules>

### Agenda Items

#### Call to order:

- Introduction of Department of Revenue staff
- Opening remarks by Department of Revenue

#### Presentation and public discussion of the proposed changes to the following rules:

##### Chapter 12-3: General; Procedure

- Rule 12-3.0012 Definitions
- Rule 12-3.0015 Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded
- Rule 12-3.0017 Adoption of Materials That Contain Departmental Procedures

##### Chapter 12-6: Informal Protest and Appeal Procedure

- Rule 12-6.0015 Public Use Forms

##### Chapter 12-10: State Revenue Sharing

- Rule 12-10.006 Distribution to Units of Local Government
- Rule 12-10.008 Administration
- Rule 12-10.009 Wire Deposit of Revenue Sharing Funds

##### Chapter 12-16: Consent Agreements

- Rule 12-16.003 Form of Consent Agreements

##### Chapter 12-17: Agreements for Scheduling Payments of Liabilities

- Rule 12-17.001 Scope of Rules

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### **Chapter 12-18: Compensation for Tax Information**

- Rule 12-18.004 Submission of Information and Claims for Compensation

### **Chapter 12-22: Confidentiality and Disclosure of Tax Information**

- Rule 12-22.005 Disclosure Procedures

### **Chapter 12-24: Payment of Taxes and Submission of Returns by Electronic Means; Taxpayer Recordkeeping and Retention Requirements**

- Rule 12-24.002 Definitions
- Rule 12-24.003 Requirements to File or to Pay Taxes by Electronic Means
- Rule 12-24.011 Public Use Forms
  - DR-600: Enrollment and Authorization for eServices

### **Chapter 12-26: Refunds**

- Rule 12-26.008 Public Use Forms

### **Chapter 12-28: Remittance Requirements for Clerks of the Court, Municipalities, and Counties**

- Rule 12-28.003 Enrollment Procedures

### **Chapter 12-29: Multitax Credits**

- Rule 12-29.001 Scope
- Rule 12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.003 Public Use Forms
  - DR-288062: Rural Community Investment Program – Notice of Intent to Transfer a Tax Credit
  - DR-665000: Home Away From Home Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization
  - DR-665100: Home Away From Home Tax Credit – Application for Rescindment of Previous Allocation of Tax Credit
  - DR-665200: Home Away From Home Tax Credit – Notice of Intent to Transfer a Tax Credit
- Rule 12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.008 Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment

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### **Chapter 12A-13: Fee on the Sale or Lease of Motor Vehicles**

- Rule 12A-13.002 Collection and Remittance of Fee

### **Chapter 12A-15: Discretionary Sales Surtax**

- Rule 12A-15.003 Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax
- Rule 12A-15.004 Specific Limitations
- Rule 12A-15.005 Permits, Certificates, and Affidavits
- Rule 12A-15.007 Records
- Rule 12A-15.014 Transition Rule

### **Chapter 12A-16: Rental Car Surcharge**

- Rule 12A-16.008 Public Use Forms

### **Chapter 12A-19: Communications Services Tax**

- Rule 12A-19.100 Public Use Forms
  - DR-700016: Florida Communications Services Tax Return
  - DR-700016N: Instructions for Completing the Florida Communications Services Tax

### **Chapter 12B-5: Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel**

- Rule 12B-5.020 Definitions; Specific Exemptions
- Rule 12B-5.030 Importers
- Rule 12B-5.040 Carriers.
- Rule 12B-5.050 Terminal Suppliers
- Rule 12B-5.060 Wholesalers
- Rule 12B-5.070 Terminal Operators
- Rule 12B-5.080 Exporters
- Rule 12B-5.090 Local Government Users of Diesel Fuel
- Rule 12B-5.100 Mass Transit Systems
- Rule 12B-5.110 Blenders
- Rule 12B-5.121 Temporary Licenses Issued Under a Declared Emergency
- Rule 12B-5.150 Public Use Forms
  - DR-156: Florida Fuel or Pollutants Tax Application
  - DR-156R: Renewal Application for Florida Fuel/Pollutant License

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- DR-157: Fuel or Pollutants Tax Surety Bond
- DR-157A: Assignment of Time Deposit
- DR-157B: Fuel or Pollutants Tax Cash Bond
- DR-157W: Bond Worksheet Instructions
- DR-309631: Terminal Supplier Fuel Tax Return
- DR-309631N: Instructions for Filing Terminal Supplier Fuel Tax Return
- DR-309632: Wholesaler/Importer Fuel Tax Return

### **Rule 12B-5.150 Forms (Cont'd)**

- DR-309632N: Instructions for Filing Wholesaler/Importer Fuel Tax Return
  - DR-309633: Mass Transit System Provider Fuel Tax Return
  - DR-309633N: Instructions for Filing Mass Transit System Provider Fuel Tax Return
  - DR-309634: Local Government User of Diesel Fuel Tax Return
  - DR-309634N: Instructions for Filing Local Government User of Diesel Fuel Tax Return
  - DR-309635: Blender Fuel Tax Return
  - DR-309635N: Instructions for Filing Blender Fuel Tax Return
  - DR-309636: Terminal Operator Information Return
  - DR-309636N: Instructions for Filing Terminal Operator Information Return
  - DR-309637: Petroleum Carrier Information Return
  - DR-309637N: Instructions for Filing Petroleum Carrier Information Return
  - DR-309638: Exporter Fuel Tax Return
  - DR-309638N: Instructions for Filing Exporter Fuel Tax Return
  - DR-309639: Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes (with instructions)
  - DR-309640: Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida
  - DR-309653: Motor Fuel Taxes Comma-Delimited (CSV) and Flat File Specifications Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns
  - DR-309654: Motor Fuel Taxes Comma-Delimited (CSV) and Flat File Specifications Mass Transit System Provider and Local Government User of Diesel Fuel Tax Returns
  - DR-309660: Application for Pollutants Tax Refund
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- Rule 12B-5.300      Aviation Fuel Licensees (Repeal)
  - Rule 12B-5.375      Temporary Pollutant Importer License Issued Under a Declared Emergency
  - Rule 12B-5.400      Producers and Importers of Pollutants
  - Rule 12B-5.500      Natural Gas Fuel Retailers
  - Rule 12B-5.600      Tracker System Reporting Requirements

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### **Chapter 12B-6: Gross Receipts Tax**

- Rule 12B-6.001 Scope; Definitions; Index Price
- Rule 12B-6.005 Payment of Tax; Reports; Public Use Forms
- Rule 12B-6.0051 Public Service Tax Reporting Form

### **Chapter 12B-7: Severance Taxes, Fees, and Surcharges**

- Rule 12B-7.005 Computation of Tax
- Rule 12B-7.008 Public Use Forms

### **Chapter 12B-7 (Cont'd)**

- Rule 12B-7.026 Public Use Forms
- Rule 12B-7.030 Miami-Dade County Lake Belt Mitigation Fee
- Rule 12B-7.031 Public Use Forms

### **Chapter 12B-8: Insurance Premium Taxes, Fees and Surcharges (Annual Changes)**

- Rule 12B-8.003 Tax Statement; Overpayments
  - DR-907: Florida Insurance Premium Installment Payment
  - DR-907N: Instructions for Filing Insurance Premium Installment Payment (Form DR-907)
  - DR-908: Insurance Premium Taxes and Fees Return for Calendar Year 2025
  - DR-908N: Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees
  - DR-350900: 2025 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

### **Chapter 12B-12: Tax on Perchloroethylene**

- Rule 12B-12.005 Registration

### **Chapter 12C-1: Corporate Income Tax**

- Rule 12C-1.022 Returns; Filing Requirement
- Rule 12C-1.051 Forms
  - F-1120: Florida Corporate Income/Franchise Tax Return
  - F-1120N: Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2025

### **Chapter 12C-2: Intangible Personal Property Tax**

- Rule 12C-2.011 Administration

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- Rule 12C-2.0115 Public Use Forms

**Public comments**

**Closing comments from Department of Revenue staff**