

as revised; (2) consolidate provisions for the taxability of materials used in the repair of all items of tangible personal property into a single provision, removing redundant provisions; and (3) remove the requirement to provide a certificate stating that a treaty exempts the repair of aircraft owned by foreign governments which repair is specifically exempt under s. 212.06(5)(a)1., F.S., and provided in paragraph 12A-1.007(10)(d), F.A.C.

The purpose of the proposed amendments to subsection 12A-1.007(10), F.A.C. (Aircraft), is to: (1) incorporate, by reference, 14 C.F.R. § 21.113, regarding aircraft modification services performed under authority of a supplemental type certificate issued by the Federal Aviation Administration; (2) remove the requirement for documents supporting the exemption for aircraft modifications performed under a supplemental type certificate to be provided to the Department; (3) remove provisions for the taxability of materials used in the repair of aircraft, an item of tangible personal property, redundant of the provisions of subsection 12A-1.006(1), F.A.C.; and (4) incorporate the exemptions provided in s. 212.08(7)(ee) and (rr), F.S., for replacement engines, parts, equipment, and labor charges for the repair and maintenance of aircraft of more than 2,000 pounds maximum certified takeoff weight, removing obsolete provisions.

The purpose of the proposed substantial rewording of Rule 12A-1.032, F.A.C., is to: (1) change the rule title to "Computer Software"; (2) continue to provide when modified or altered software developed as requested and specified by the customer is not subject to tax; and (3) remove unnecessary definitions and provisions for the taxability of the sale, rental, or time-share of tangible personal property related to computers and components, and to non-taxable charges for professional services using computers and related items to perform such service.

The purpose of the proposed revisions to Rule 12A-1.044, F.A.C., is to remove paragraph (5)(a), which provides that sales tax is due on the amount received by a property owner from a vending machine owner for the operation of a vending machine on the property. This rule paragraph was held invalid by the First District Court of Appeal (Case No. 1D19-0437) which affirmed the Final Order issued by the Division of Administrative Hearings in *GBR Enterprises, Inc. v. Department of Revenue* (DOAH Case No. 18-4475RX).

The purpose of creating Rule 12A-1.111, F.A.C., Department of Revenue Electronic Database, is to adopt Emergency Rule 12AER20-13, F.A.C., as a permanent rule and incorporate, by reference, Form DR-700023, Notification of No Change to the Address/Jurisdiction Database for Sales and Use Tax. This rule implements the provisions of s. 212.181, F.S., expanding the current Address/Jurisdiction Database established by s. 202.22(2), F.S., to allow authorized county personnel to submit

changes to the county assignment of business addresses. These submitted situs changes are for purposes of sales tax, discretionary sales surtax, and any tourist development tax required to be remitted to the Department of Revenue.

SUMMARY: The proposed amendments to Rules 12A-1.006, 12A-1.007, and 12A-1.032, F.A.C., will update current rule language. The proposed amendments to Rule 12A-1.044, F.A.C., will incorporate final orders issued by DOAH.

The creation of Rule 12A-1.111, F.A.C., will adopt provisions for local jurisdictions to update Florida's Address/Jurisdiction Database for the determination of local situsing for revenue distribution purposes.

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:) 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: 212.0515, 212.18(2), 212.181(4), 213.06(1), FS

LAW IMPLEMENTED: 202.22(2), 212.03, 212.031, 212.05(1), 212.0515, 212.054(1), (2), (3)(l), 212.055, 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(1), (2), 7), 212.08(1), (5), (7), (8), (10), (11), 212.11(1), 212.12(2), (3), (4), (9), (12), 212.18(2), (3), 212.181, 213.35, 215.26(2), 681.104, FS

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: July 7, 2021, at 11:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using

the following link:
<https://attendee.gotowebinar.com/register/5837836512487158539>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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:

12A-1.006 Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property.

(1)(a) Where parts are furnished by the repairer, the entire charge the repairer makes to a customer for adjusting, applying, installing, maintaining, remodeling, or repairing tangible personal property is taxable, ~~except as otherwise provided in paragraph (b) of this subsection.~~

~~(b) Effective October 1, 1994, separately stated labor charges for the repair and maintenance of aircraft with a maximum certified take-off weight of more than 20,000 pounds are exempt, but the charges for parts and equipment furnished in connection with such labor charges remain taxable. If the charges for labor are not separately stated on the customer's invoice, then the entire charge for the repair or maintenance is taxable, unless the repairer (dealer) can establish by evidence in the dealer's records that the dealer furnished no parts or equipment which were incorporated into or attached to the aircraft. See paragraph 12A-1.007(10)(k), F.A.C.~~

(b) (e) No change

(2) ~~The foregoing paragraph applies to motor vehicles, boats, aircraft (as specifically provided), watches, radios, jewelry, furniture, electrical appliances, and any other articles of tangible personal property. The charges for cleaning or regulating any item of tangible personal property of any such items where lubrication occurs are taxable, except that in the case of aircraft with a maximum certified take-off weight of more than 20,000 pounds, separately stated labor charges are exempt.~~

(3) No change

~~(4) Charges Except as otherwise provided in paragraph (b) of subsection (1), charges for repairs of tangible personal property which require labor or service only are taxable unless the repairer (dealer) can establish by evidence in the dealer's records that the dealer furnished no tangible personal property which was incorporated into or attached to the repaired item. It is immaterial that the cost of the material furnished is insignificant when compared to the cost of the labor involved. For maintenance contracts covering tangible personal property, refer to Rule 12A-1.105, F.A.C.~~

(5) through (8) No change

~~(9) Except as otherwise provided in paragraph (b) of subsection (1), labor and materials used in this state in the performance of repair contracts on aircraft belonging to foreign governments are taxable unless exempt by treaty. If it is contended that there is such a treaty, it will be necessary for the taxpayer to furnish the Department of Revenue with a certificate signed by the Secretary of State of the United States to the effect that such a treaty exists.~~

(10) through (14) renumbered (9) through (13) No change

~~(14) (15) The Except as otherwise provided in paragraph (b) of subsection (1), the total charges for repairing tangible personal property requiring welding or soldering, etc., are taxable.~~

(16) through (18) renumbered (15) through (17) No change
 Rulemaking Authority ~~212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(4), (15), (16), (17), (20), 212.05(1), 212.06(1), (2), (5)(a)1., 212.08(7)(v), 212.21(2) FS. History—New 10-7-68, Amended 6-16-72, 12-11-74, 12-31-81, Formerly 12A-1.06, Amended 7-7-92, 10-17-94, XX-XX-XX.~~

12A-1.007 Aircraft, Boats, Mobile Homes, and Motor Vehicles.

(1) through (9) No change

(10) Aircraft.

(a) through (e) No change

(f)1. All charges for aircraft modification services, including parts, equipment, and labor furnished or installed in connection therewith, performed under authority of a supplemental type certificate issued by the Federal Aviation Administration, as provided in 14 C.F.R. Part 21, Subpart E – Supplemental Type Certificates, are exempt.

a. The aircraft modifications subject to this exemption are those which introduce a major change in type of design not great enough to require a new application for a type certificate, as provided contemplated by Aeronautics and Space, 14 C.F.R. § 21.113 (March 5, 2018), effective January 1, 2020, and hereby incorporated by reference (<http://www.flrules.org/Gateway/reference.asp?No=Ref-1987>).

b. The term “supplemental type certificate” is that certificate described in 14 C.F.R. § 21.113 (2018), Part 21.

~~2. Except as otherwise provided in subsection 12A-1.006(9), F.A.C., and paragraphs (10)(e) and (k) of this rule, all other parts, equipment, and labor not furnished or installed in connection with a major change which requires the issuance of a supplemental type certificate and the issuance of FAA Form 337 are taxable. Examples of taxable items include parts, equipment, and labor furnished or installed in connection with an air worthiness directive, major repair, alteration (not designated as a major change), rebuilding, maintenance, or preventative maintenance.~~

~~2. 3. To document this exemption, the purchaser of the The burden of proof of entitlement is on the person who claims the exemption provided in subparagraph 1. To assure that a qualifying modification and the business that performed the modification must maintain, in its books and records, is recognized by the Executive Director or the Executive Director's designee in the responsible program as exempt, copies of the FAA supplemental type certificate and FAA Form 337 containing a description of the major change, signed by a holder of an FAA inspection authorization, should be retained in the records of the business that performed it, a copy retained by the purchaser of the major change, and another copy of that form should be mailed to:~~

~~Florida Department of Revenue
General Tax Administration MS 1-2800
P.O. Box 6417
Tallahassee, Florida 32314-6417.~~

~~(g) through (i) No change~~

~~(j) Labor Effective October 1, 1994, separately stated labor charges for the repair and maintenance of aircraft with a maximum certified take-off weight that exceeds 2,000 of more than 20,000 pounds, including rotary wing aircraft, and charges for replacement engines, parts, or equipment used and installed on such aircraft being repaired or maintained in Florida are exempt. Dealers must document tax-exempt repairs or maintenance by including the maximum certified take-off weight of the aircraft on the bill of sale, invoice, or other tangible evidence of sale. , but the charges for parts and equipment furnished in connection with such labor charges remain taxable, unless exempt under paragraphs (d) or (f) above, or in subsection 12A-1.006(9), F.A.C. If the charges for labor are not separately stated on the customer's invoice, then the entire charge for the repair or maintenance is taxable, unless the repairman (dealer) can establish by evidence in the dealer's records that the dealer furnished no parts or equipment which were incorporated into or attached to the aircraft. See paragraph 12A-1.006(1)(b), F.A.C.~~

~~(11) through (28) No change~~

~~Rulemaking Authority 212.05(1), 212.18(2), 213.06(1) FS. Law Implemented 212.03, 212.05(1), 212.06(1), (2), (4), (5), (7), (8), (10), (12), 212.0601, 212.07(2), (7), 212.08(5)(i), (7)(t), (aa), (ee), (rr), (10),~~

~~(11), 212.12(2), (12), 213.255(2), (3), 213.35, 215.26(2), 681.104 FS. History—New 10-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 8-18-73, 12-11-74, 6-9-76, 2-21-77, 5-10-77, 9-26-77, 9-28-78, 3-16-80, 12-31-81, 7-20-82, 10-13-83, Formerly 12A-1.07, Amended 1-2-89, 12-11-89, 3-17-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 8-1-02, 4-17-03, 4-17-03 9-28-04, 1-11-16, 1-8-19, 12-31-20, XX-XX-XX.~~

Substantial rewording of Rule 12A-1.032 follows. See Florida Administrative Code for present text.

12A-1.032 Computer Software, Computers and Related Systems.

The charge for a customized software package is construed to be a service and is not subject to tax. Retail sales of prepackaged software sold in a tangible form, where the programs are fully useable by the customer without modifications, are taxable as sales of tangible personal property. However, where the vendor, at the customer's request, modifies or alters a prepackaged program to the customer's specification and charges the customer for a single transaction, the charge is for a customized software package and is not subject to tax.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(15), (16), 212.05(1)(a) (3), (4), 212.08(7)(v) FS. History—New 12-11-74, Amended 5-10-77, 6-29-80, Formerly 12A-1.32. Amended XX-XX-XX.

12A-1.044 Vending Machines.

(1) through (3) No change

(4) Purchases or leases of vending machines.

(a) through (c) No change

~~(5) Lease or license to use real property; direct pay authority.~~

~~(a) If the machine owner is also the operator and the operator places the machine at another person's location, the arrangement between the machine operator and location owner is a lease or license to use real property. The location owner shall collect the tax from the machine operator on the amount the location owner receives for the lease or license to use the real property. The tax must be separately stated from the amount of the lease or license payment.~~

~~(d) (b) The purchase of machines, machine parts and repairs, and replacements thereof that become a component part of the machine, by the machine owner operator (owner) is taxable. The machine operator should pay the sales tax to the seller of these items at the time of purchase.~~

~~(5) (e) No change; renumbered from (5)(c) to (5)~~

~~(6) through (7) No change~~

Rulemaking Authority 212.0515, 212.18(2), 213.06(1) FS. Law Implemented 212.02(10)(g), (14), (15), (16), (19), (24), 212.031, 212.05(1)(h), 212.0515, 212.054(1), (2), (3)(l), 212.055, 212.07(1), (2), 212.08(1), (7), (8), 212.11(1), 212.12(2), (3), (4), (9), 212.18(2), (3) FS. History—New 10-7-68, Amended 6-16-72, 1-10-78, 7-20-82, Formerly 12A-1.44, Amended 12-13-88, 5-11-92, 3-17-93, 9-14-93, 12-13-94, 3-20-96, 7-1-99, 6-19-01, 11-1-05, 1-12-11, 5-9-13, 1-17-18, XX-XX-XX.

12A-1.111 Department of Revenue Electronic Database(1) Florida's Address/Jurisdiction Database.

(a) The Department maintains an electronic database that assigns addresses to counties in a format that satisfies the requirements of Section 212.181, F.S. The electronic database, referred to as Florida's Address/Jurisdiction Database, is maintained on the Department's website at pointmatch.floridarevenue.com.

1. For each certificate of registration issued by the Department, the place of business will be assigned to a county based on the location address provided by the business at the time of registration or when the Department is notified of a change in a business location address.

2. Submissions made by counties that impose a tourist development tax in a subcounty special district, which is then remitted to the Department, must identify the subcounty special district addresses to which the tourist development tax applies.

(b) An updated Address/Jurisdiction Database is posted to the Department's website 90 days prior to adoption of the Address/Jurisdiction Database. The updated Address/Jurisdiction Database is adopted and becomes effective every January 1 or July 1. References to the effective Address/Jurisdiction Database refer to the official database that is available on the website, which was adopted the previous January 1 or July 1. The effective Address/Jurisdiction Database is available for downloading and does not include the information contained in the pending files described in subparagraph (1)(b)1.

1. When a change to the Address/Jurisdiction Database has been approved, the approved pending address additions and approved pending address deletions are stored in separate files until they are included in the next scheduled update of the database. These pending files include all changes since the most recent update, including changes to jurisdictional boundaries.

2. The single address lookup feature permits any person to enter an address to identify the county to which it is assigned. The individual address lookup feature in the electronic database searches within the current database, as well as the pending files, and may reflect information not yet incorporated into the database available for download. In such cases, the individual address lookup page displays a statement indicating the page reflects a pending change to the database.

3. Each update of the Address/Jurisdiction Database is posted on the Department's website at least 90 days prior to publication and is also available for download. The updated Address/Jurisdiction Database incorporates the corrections of any errors discovered since the previous update, as well as changes in addresses or county assignments based on information provided by counties.

(c) To fulfill its statutory responsibility to maintain the database, when the Department notices apparent errors, the Department will initiate an objection to the database in accordance with the provisions of subsection (4) and will process the objection in the same manner in which other objections are processed.

(2) Updating Florida's Address/Jurisdiction Database.

(a) Counties contribute to maintaining the Address/Jurisdiction Database by providing the Department with updated information, such as changes in addresses or address ranges along with the county assignment and any other changes, using Form DR-700022, Notification of Changes to the Address/Jurisdiction Database (incorporated by reference in Rule 12A-19.100, F.A.C.). Counties must provide to the Department the names of the county officers or employees authorized to act as contact persons regarding database matters. Counties may provide updated contact information as frequently as necessary to ensure that the appropriate contact person can be reached regarding database matters.

(b) Counties may submit a change request to the Address/Jurisdiction Database electronically, using instructions in Form DR-700002, User's Guide for the Address/Jurisdiction Database (incorporated by reference in Rule 12A-19.071, F.A.C.), available at pointmatch.floridarevenue.com. Any requested changes or additions to the Address/Jurisdiction Database must be supported by competent evidence as outlined in subsection (3).

(c) If a county does not have address updates, the county may indicate no changes by submitting Form DR-700023, Notification of No Change to the Address/Jurisdiction Database for Sales and Use Tax, effective 8/20; hereby incorporated by reference (<http://www.flrules.org/Gateway/reference.asp?No=Ref->); copies of this form can be downloaded from the Department's website at floridarevenue.com/forms.

(d)1. The county must specify the effective date, either January 1 or July 1, of any information to be incorporated in the Address/Jurisdiction Database. For a January 1 effective date, changes must be submitted no later than September 3, and for a July 1 effective date, changes must be submitted no later than March 3.

2. Counties may not submit changes between September 4 to October 3 and March 4 to April 2. The Department completes its review of pending submissions for the next database update during these periods and is unable to process new submissions. Submissions of new information during these time periods will be denied and must be submitted after the review period.

3. The Department will review the information provided in the requests for change and store the approved changes in the approved pending files.

(3) Competent Evidence.

(a) Competent evidence to support a change to the Address/Jurisdiction Database is documentation establishing that the addresses affected by the requested change or addition are located in the county indicated. Examples of competent evidence include articles of incorporation of a new municipality, the plat filed for a newly approved subdivision, or the enhanced 911 Master Street Address Guide (MSAG) database information relating to local law enforcement responders. Competent evidence must clearly identify the affected addresses or address ranges.

(b) If a requested change is to move an address from one county or jurisdiction to another county or jurisdiction, competent evidence includes the consent of the county or jurisdiction that did not request the change.

1. To facilitate processing the change, the county requesting the change should attempt to obtain written consent from an authorized contact person of the nonrequesting county or jurisdiction. Form DR-700022 contains an authorization statement that will serve as the written consent of the nonrequesting county or jurisdiction when signed by that county's or jurisdiction's authorized contact person. The Department will consider the receipt of Form DR-700022, containing the signatures of both authorized contact persons of the requesting and nonrequesting county or jurisdiction, to be sufficient competent evidence. In such instances, the Department will make the change based upon the submitted form.

2. If the requesting county or jurisdiction has not obtained the written consent of the nonrequesting county or jurisdiction, the Department will contact the nonrequesting county or jurisdiction before making the change. Based upon the response of the nonrequesting county or jurisdiction, the Department will take one of the following actions in regard to the requested change:

a. If the nonrequesting county or jurisdiction provides written consent to the Department, then the Department will process the change.

b. If the nonrequesting county or jurisdiction objects in writing, the Department will treat the requested change as one that must be resolved by the counties and jurisdictions involved as provided in paragraph (4)(d).

c. If the nonrequesting county or jurisdiction fails to either consent or object in writing within 20 days after the date on which the Department notified that county or jurisdiction of the requested change, the Department will accept and process the change. This will not prevent the nonrequesting county or jurisdiction from subsequently submitting requests to change the new address assignments after they have been processed.

3. A county or jurisdiction that objects to proposed changes should use Form DR-700022 to change the address information and, unless the affected county or jurisdiction signs the form,

the Department will treat the request as one that must be resolved by the counties involved as provided in paragraph (4)(d).

(c) If a requested change affects only the requesting county and does not affect another county or jurisdiction, the Department will consider receipt of an affidavit signed by the authorized contact person, identifying the addresses or address ranges and stating that the change affects only the requesting county, to be sufficient competent evidence. The use of an affidavit is not required but, at the option of the requesting county or jurisdiction, may be used instead of providing other documentation. In such instances, the Department will make the change based upon the representations on the form and the affidavit.

(d) Example. A county approves the plat and grants the permits necessary for development of a new outdoor mall on February 1, 2021. The plat indicates street names, but address numbers have not yet been assigned. In order for the addresses to be added to the electronic database effective the following July 1, the county must file Form DR-700022 with a copy of the approved outdoor mall plat or an affidavit indicating that the change affects only the requesting county and submit online address change information by March 3, 2021. If that deadline is not met, the earliest date on which the new service addresses can be added to the database is January 1, 2022. In order to meet the deadline and be certain that the actual address numbers are included, the contact person for the county may request the addition of a range of numbers that is certain to include the actual numbers. Because the development of the outdoor mall affects only the requesting county, no consent from any other county is required.

(4) Objection to Address Assignment in Florida's Address/Jurisdiction Database.

(a) Any substantially affected party, may object to information contained in the Address/Jurisdiction Database by submitting Form DR-700025, Objection to Address Assignment in the Address/Jurisdiction Database (incorporated by reference in Rule 12A-19.100, F.A.C.), along with competent evidence to support the party's objection. Examples of substantially affected parties include individuals who purchase taxable items and pay local discretionary sales surtax, dealers who are required to collect sales tax and surtax, dealers who are required to collect tourist development taxes, and the Department of Revenue.

1. Only objections to the effective Address/Jurisdiction Database will be considered; objections to the pending Address/Jurisdiction Database will be denied.

2. Before submitting an objection, a person should check the effective Address/Jurisdiction Database to determine whether the contemplated objection is necessary.

(b) Examples of competent evidence are stated in paragraph (3)(a). The Department will notify the substantially affected party of any deficiencies in the objection or competent evidence.

(c) When the Department believes that addresses or address ranges have been assigned to an incorrect county or jurisdiction, the Department will initiate the change by using Form DR-700025. The Department will use any information at its disposal, including enhanced 911 MSAG database address information and information supplied by any dealer, as a basis for initiating an objection; however, in no event will the Department change any address assignment without providing notice to the affected counties and jurisdictions in the manner provided in paragraph (3)(b). If the change is approved, it will be included in the pending files with other approved changes for inclusion in the next update of the database.

(d) Upon receipt of a completed Form DR-700025, including competent evidence to support the objection, the Department will forward copies of the form, along with the associated documentation, to the database contact person in each affected county or jurisdiction.

1. The Department will provide Form DR-700026, Local Government Authorization for Address Changes Described on Form DR-700025 (incorporated by reference in Rule 12A-19.100, F.A.C.), so the affected counties or jurisdictions may agree, disagree, or partially agree with the address county changes proposed by the completed Form DR-700025.

2. The Department will provide Form DR-700027, Local Government Authorization for Omission of Address or Incorrect Address Identification (incorporated by reference in Rule 12A-19.100, F.A.C.), so the affected counties or jurisdictions may agree or disagree with the inclusion of an address or address range or with changing nonjurisdictional information about an address or address range proposed by the completed Form DR-700025.

3. In case the forms become separated, the Department will include on the bottom portion of each form the same tracking number and date to identify which forms belong together. The Department will, when practicable, provide the information electronically for review by the counties or jurisdictions. These forms will not be sent to the counties or jurisdictions between February 1 and April 2 or between August 4 and October 3 due to the inability of counties or jurisdictions to make online changes during the updating and posting of the next effective Address/Jurisdiction Database.

4. The counties or jurisdictions should review the specific address(es) at issue as well as the address range(s) that will be impacted by the change to ensure that each county or jurisdiction retains all of the addresses it believes are within its county or jurisdictional boundaries.

5. The Department will instruct each county or jurisdiction to indicate, in writing, its determination in regard to the objection by completing the provided authorization form (either Form DR-700026 or Form DR-700027) and filing the form with the Department. If the affected counties or jurisdictions both indicate agreement with the objection, the Department will revise the electronic database accordingly.

6. If a county or jurisdiction fails to respond within a reasonable time, which shall be no less than 30 days, such county or jurisdiction shall be deemed to have indicated agreement with the objection. If either the affected county or jurisdiction notifies the Department in writing that it does not agree with the objection, the Department will not change the address in the database.

7. The address will be reassigned to a county or jurisdiction when one of the following events occurs:

a. The Department receives written notification from the county or jurisdiction that did not agree with the change requested in the objection that such county or jurisdiction has subsequently determined that the change should be made.

b. The Department receives written notification from the party that filed the Form DR-700025 that the objection was erroneous and the assignment in the database was correct.

c. The Department is provided with a copy of a final order, judgment, or other binding written determination resolving the county or jurisdictional assignment of the contested address. Rulemaking Authority 212.181(4), 213.06(1) FS. Law Implemented 202.22(2), 212.181 FS. History-New XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Danielle Boudreaux

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: June 15, 2021

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 5, 2021

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.: RULE TITLES:

12A-19.071 Department of Revenue Electronic Database
12A-19.100 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed revisions to Rule 12A-19.071, F.A.C., Department of Revenue Electronic Database, is to adopt Emergency Rule 12AER20-14, F.A.C., as a permanent rule. The proposed revisions reflect changes to existing forms resulting from the creation of Rule 12A-1.111, F.A.C., remove obsolete language (e.g., downloading the database to magnetic computer tapes), and update processes related to the submission of changes to Florida's Address/Jurisdiction Database.

The purpose of the proposed revisions to Rule 12A-19.100, F.A.C., Public Use Forms, is to incorporate, by reference, revised forms. The following forms have been revised to accommodate the creation of Rule 12A-1.111, F.A.C.: Form DR-700022, Notification of Changes to the Address/Jurisdiction Database; Form DR-700025, Objection to Address Assignment in the Address/Jurisdiction Database; Form DR-700027, Local Government Authorization for Omission of Address or Incorrect Address Identification. Form DR-700016, Florida Communications Services Tax Return, which has been updated to reflect the Florida Supreme Court decision which struck down the 1% transportation discretionary sales surtax that was adopted in an initiative election by Hillsborough County voters in November 2018. [Robert Emerson, et al. v. Hillsborough County, Florida, etc., et al., No. SC2019-1250 (Fla.)]

SUMMARY: The proposed rules will adopt provisions for local jurisdictions to update Florida's Address/Jurisdiction Database for the determination of local siting for revenue distribution purposes, in addition to reflecting changes to Hillsborough County's discretionary sales surtax rates.

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: 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3), 202.27(1), (7), FS
LAW IMPLEMENTED: 175.1015, 185.085, 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(2), (6), 202.23, 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2), FS

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: July 7, 2021, at 11:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/5837836512487158539>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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:

12A-19.071 Department of Revenue Electronic Database.

(1)(a) The Department maintains an electronic database that assigns service addresses to local taxing jurisdictions in a format that satisfies the requirements of section 202.22(2)(a), F.S. The electronic database, referred to as Florida's Address/Jurisdiction Database, is maintained on the Department's website at pointmatch.floridarevenue.com ~~<https://floridarevenue.com/taxes/pointmatch>~~. An updated Address/Jurisdiction Database is posted to the Department's website 90 days prior to adoption of the Address/Jurisdiction Database. The updated Address/Jurisdiction Database is adopted and becomes effective every January 1 or July 1. References to the effective Address/Jurisdiction Database refer to the official database that is available on the website and conclusive for purposes of communications services tax, which was adopted the previous January 1 or July 1. The effective Address/Jurisdiction Database does not include the information contained in the pending files described in paragraph (b).

(b) No change

~~(c) Local taxing jurisdictions and communications services providers are provided with access codes to permit them to register as users of the database.~~ Registered local taxing jurisdictions and communications services dealers have the

capability of downloading databases of addresses assigned to each local taxing jurisdiction. A file of addresses in the format adopted by the Federation of Tax Administrators and the Multistate Tax Commission in accordance with the federal Mobile Telecommunications Sourcing Act is available.

~~(d) Upon request, the Department will allow other persons, such as third party vendors of databases or billing services, to download the Address/Jurisdiction Database.~~

~~(d) (e)~~ The Department’s website also has a single address lookup feature that permits any person to enter an address and ascertain to which local jurisdiction it is assigned. ~~Use of the single address lookup feature does not require an access code or registration.~~ The individual address lookup feature searches the pending files, as well as the effective database, and may therefore reflect information that has not yet been incorporated into the effective database available for downloading and use by local taxing jurisdictions and communications services dealers. In such cases, the individual address lookup page carries a statement notifying the viewer that it reflects a pending change to the database.

~~(e) (f)~~ The availability and effective date of the updated Address/Jurisdiction Database are announced in the Florida Administrative Register. Updates incorporate corrections of any errors discovered since the last preceding update, as well as changes in addresses or jurisdictional boundaries based on information provided by local taxing jurisdictions. Each update of the Address/Jurisdiction Database is posted on the Department’s website at least 90 days prior to adoption and is also available to dealers of communications services, vendors of databases, and other persons authorized to download the database in magnetic or electronic media for a fee not to exceed the cost of furnishing the updated version in such media. ~~Requests for electronic or magnetic media copies should be addressed to: Florida Department of Revenue, Communications Services Tax, Local Government Unit, Post Office Box 5885, Tallahassee, Florida 32314 5885.~~

~~(f) (g)~~ No change

(2)(a) No change

(b) Local taxing jurisdictions must submit information requesting changes to the Address/Jurisdiction Database electronically, using instructions in Form DR-700002, following the online User’s Guide for the Address/Jurisdiction Database; (hereby incorporated by reference, effective 08/20, 07/19 (<http://www.flrules.org/Gateway/reference.asp?No=Ref-40802>), copies of this form can be downloaded from the Department’s website at floridarevenue.com/forms. Only local taxing jurisdictions that are registered users of the Department’s electronic change submission process can access the Guide for the Address Change Requests. Authorized local jurisdiction contact persons may access the login screen for registered users at pointmatch.floridarevenue.com

~~<https://floridarevenue.com/taxes/pointmatch>.~~ Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to request authorization to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Changes to the Address/Jurisdiction Database Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in ~~Rule rule~~ 12A-19.100, F.A.C.).

(c) through (e) No change

(3)(a) Any substantially affected party may object to information contained in the Address/Jurisdiction Database by submitting Form DR-700025 Objection to Address Assignment in the Address/Jurisdiction Database ~~Objection to Address/Jurisdiction Database for Local Communications Services Tax and Local Insurance Premium Tax Service Address Assignment~~ (incorporated by reference in ~~Rule rule~~ 12A-19.100, F.A.C.), along with competent evidence to support the party’s objection. Only objections to the effective Address/Jurisdiction Database can be considered; those objections that are not objections to the effective Address/Jurisdiction Database will be denied. Before submitting an objection, a person should check the effective Address/Jurisdiction Database to determine whether the contemplated objection is necessary. Examples of substantially affected parties include purchasers of communications services who pay local communications services taxes, dealers who are required to collect local communications services taxes, the Department of Revenue, and local taxing jurisdictions. However, local taxing jurisdictions should use Form DR-700022 to create addresses in the Address/Jurisdiction Database or to request address assignment changes. Regardless of which form is used to request changes to the Address/Jurisdiction Database, the consent of all an affected jurisdictions jurisdiction will be required.

(b) through (e) No change

(f) Upon receipt of an objection on a completed Form DR-700025, including competent evidence to support the objection, the Department will forward copies of the form, along with the associated documentation, to the database contact person in each affected taxing jurisdiction. The Department will provide to the affected local taxing jurisdictions Form DR-700026, Local Government Authorization for Address Changes Described on Form DR-700025 (incorporated by reference in ~~Rule rule~~ 12A-19.100, F.A.C.), to use to agree, disagree, or partially agree with the address jurisdiction changes proposed by the attached completed Form DR-700025. The Department will provide to the affected local taxing jurisdiction Form DR-700027, Local Government Authorization for Omission of Address ~~or Range~~ or Incorrect Address Identification (incorporated by reference in ~~Rule rule~~ 12A-19.100, F.A.C.), to

use to agree or disagree with the inclusion of a service address or address range or with changing non-jurisdictional information about a service address or address range proposed by the attached completed Form DR-700025. In case the forms become separated, the Department will include on the bottom portion of each form the same tracking number and date to identify which forms belong together. The Department will, when practicable, provide the information electronically for review by the local taxing jurisdictions. These forms will not be sent to the local taxing jurisdictions between February 1 and April 2 nor between August 4 and October 3 due to the inability of local taxing jurisdictions to make on-line changes during the updating and posting of the next effective Address/Jurisdiction Database. The local taxing jurisdictions should review the specific address(es) at issue as well as the address range(s) that will be impacted by the change to ensure that each local taxing jurisdiction retains all of the addresses that it believes are within its jurisdictional boundaries. The Department will instruct each local taxing jurisdiction to indicate in writing its determination in regard to the objection by completing the provided authorization form, either Form DR-700026 or Form DR-700027, and filing the form with the Department. If the affected local taxing jurisdictions both indicate agreement with the objection, the Department will revise the electronic database accordingly. If a local taxing jurisdiction fails to respond within a reasonable time, which shall be no less than 30 days, such jurisdiction shall be deemed to have indicated agreement with the objection. If either local taxing jurisdiction notifies the Department in writing that it does not agree with the objection, the Department will not change the address in the database immediately assign the address with a special designation that indicates that in the jurisdictional assignment of the address is in dispute. The service address will be reassigned to a local taxing jurisdiction when one of the following events occurs:

1. through 3. No change

(g) No change

Rulemaking Authority 202.26(3)(b), (g) FS. Law Implemented 202.22(2), 202.23 FS. History—New 11-14-05, Amended 12-20-07, 6-28-10, 1-20-14, 1-20-15, 7-8-19, XX-XX-XX.

12A-19.100 Public Use Forms.

(1) No change

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
<u>04/21</u>	<u>April 2021 –</u>	<u>April 1, 2021 –</u>
01/21	January 2021 – <u>March 2021</u>	January 1, 2021 – <u>March 31, 2021</u>

01/20	January 2020 – December 2020	January 1, 2020 – December 31, 2020
01/19	January 2019 – December 2019	January 1, 2019 – December 31, 2019
01/18	January 2018 – December 2018	January 1, 2018 – December 31, 2018
01/17	January 2017 – December 2017	January 1, 2017 – December 31, 2017
07/16	July 2016 – December 2016	July 1, 2016 – December 31, 2016
01/16	January 2016 – June 2016	January 2016 – June 30, 2016
07/15	July 2015 – December 2015	July 1, 2015 – December 31, 2015
01/15	January 2015 – June 2015	January 1, 2015 – June 30, 2015
01/14	January 2014 – December 2014	January 1, 2014 – December 2014
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012
07/11	July 2011 – December 2011	July 1, 2011 – December 31, 2011
01/11	January 2011 – June 2011	January 1, 2011 – June 30, 2011
08/10	August 2010 – December 2010	August 1, 2010 – December 31, 2010
01/10	January 2010 – July 2010	January 1, 2010 – July 31, 2010
06/09	June 2009 – December 2009	June 1, 2009 – December 31, 2009
01/09	January 2009 – May 2009	January 1, 2009 – May 31, 2009
09/08	September 2008 – December 2008	September 1, 2008 – December 31, 2008

06/08	June 2008 – August 2008	June 1, 2008 – August 31, 2008
05/08	May 2008	May 1, 2008 – May 31, 2008
01/08	January 2008 – April 2008	January 1, 2008 – April 30, 2008
09/07	September 2007 – December 2007	September 1, 2007 – December 31, 2007
06/07	June 2007 – August 2007	June 1, 2007 – August 31, 2007
02/07	February 2007 – May 2007	February 1, 2007 – May 31, 2007
01/07	January 2007	January 1, 2007 – January 31, 2007
06/06	June 2006 – December 2006	June 1, 2006 – December 31, 2006
01/06	January 2006 – May 2006	January 1, 2006 – May 31, 2006
11/05	November 2005 – December 2005	November 1, 2005 – December 31, 2005
06/05	June 2005 – October 2005	June 1, 2005 – October 31, 2005
01/05	January 2005 – May 2005	January 1, 2005 – May 31, 2005
11/04	November 2004 – December 2004	November 1, 2004 – December 31, 2004
10/04	October 2004	October 1, 2004 – October 31, 2004
06/04	June 2004 – September 2004	June 1, 2004 – September 30, 2004
01/04	January 2004 – May 2004	January 1, 2004 – May 31, 2004
12/03	December 2003	December 1, 2003 – December 31, 2003
11/03	November 2003	November 1, 2003 – November 30, 2003
10/03	October 2003	October 1, 2003 – October 31, 2003
06/03	June 2003 – September 2003	June 1, 2003 – September 30, 2003

03/03	March 2003 – May 2003	March 1, 2003 – May 31, 2003
01/03	January 2003 – February 2003	January 1, 2003 – February 28, 2003
12/02	December 2002	December 1, 2002 – December 31, 2002
11/02	November 2002	November 1, 2002 – November 30, 2002
10/02	October 2002	October 1, 2002 – October 31, 2002
01/02	January 2002 – September 2002	January 1, 2002 – September 30, 2002
12/01	October 2001 – December 2001	October 1, 2001 – December 31, 2001

Form Number	Title	Effective Date
(3)	No change	
(4)(a) DR-7000 16	Florida Communications Services Tax Return (R. 03/21) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___)	04/21
(b) (a) DR-7000 16	Florida Communications Services Tax Return (R. 01/21) (http://www.flrules.org/Gateway/reference.asp?No=Ref-12525)	01/21
(b) through (uu)	Renumbered (c) through (vv) No change	
(5) through (7)	No change	
(8) DR-7000 22	Notification of Changes to the Address/Jurisdiction Database Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (R. 10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03625)	12/20 01/14
(9) DR-	Objection to Address Assignment in the Address/Jurisdiction Database	08/20 01/14

7000 25	Objection to Address/Jurisdiction Database for Local Communications Services Tax and Local Insurance Premium Tax Service Address Assignment (R-10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03626)	
(10)	No change	
(11) DR- 7000 27	Local Government Authorization for Omission of Address or Incorrect Address Identification (R-10/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03628)	<u>12/20</u> 01/14
(12) throu gh (13)	No change	

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented ~~119.071(5)~~, 175.1015, 185.085, ~~202.11(3), (10), (11)~~, 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 3-25-20, 1-24-21, ~~XX-XX-XX~~.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Danielle Boudreaux
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: June 15, 2021
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 5, 2021

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: 12B-8.0016
RULE TITLE: Department of Revenue Electronic Database
PURPOSE AND EFFECT: The purpose of the proposed revisions to Rule 12B-8.0016, F.A.C., Department of Revenue Electronic Database, is to adopt Emergency Rule 12BER20-16, F.A.C., as a permanent rule. The proposed revisions reflect changes to existing forms resulting from the creation of Rule 12A-1.111, F.A.C., remove obsolete language (e.g., downloading the database to magnetic computer tapes), and update processes related to the submission of changes to Florida’s Address/Jurisdiction Database.
SUMMARY: The proposed rule will adopt amendments resulting from the creation of Rule 12A-1.111, F.A.C.

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: 175.1015(5), 185.085(5), FS
LAW IMPLEMENTED: 175.1015, 185.085, FS
IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: July 7, 2021, at 11:00 a.m.
PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link:
<https://attendee.gotowebinar.com/register/5837836512487158539>.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

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:

12B-8.0016 Department of Revenue Electronic Database.

(1)(a)1. The Department maintains an electronic database that is for use by insurers to assign insurance policies and premiums to local taxing jurisdictions. The electronic database, referred to as Florida's Address/Jurisdiction Database ("database"), is maintained on the Department's website at pointmatch.floridarevenue.com ~~www.floridarevenue.com/taxes/pointmatch~~. An updated database is posted to the Department's website by November 1 of each year to be used in assigning policies and premiums to the proper local taxing jurisdictions for the insurance premium tax return due for the tax year beginning on or after the January 1 following the posting of the database; however, insurers may use the updated database when it is posted to assign policies and premiums to the proper local taxing jurisdiction for the current tax year. The database available for downloading does not include the information contained in the pending changes described in paragraph (b).

2. No change.

~~3. Local taxing jurisdictions are provided with access codes to permit them to register as users of the database and to request changes in address assignments.~~ Local taxing jurisdictions may register on the Department's website at pointmatch.floridarevenue.com ~~www.floridarevenue.com/taxes/pointmatch~~.

4. No change.

(b) When a change to the database has been approved, the approved pending address additions and approved pending address deletions are stored in separate files maintained by the Department for the next scheduled update of the database. These pending files include corrections of any errors discovered since the last update, as well as changes in addresses or jurisdictional boundaries based on information provided by local taxing jurisdictions and ~~counties approved by the Department~~. These pending files contain the most recent local taxing jurisdictional assignment information. The individual address lookup feature searches the current database and the pending files and may reflect information that has not yet been incorporated into the database available for downloading and use by local taxing jurisdictions and insurers. Insurers may use the information contained in the address look-up feature to assign policies and premiums to the proper local taxing jurisdictions. In such cases, the individual address lookup page carries a statement notifying the viewer that it reflects a pending change to the database.

(c) No change.

(2)(a) Local taxing jurisdictions have a continuing obligation to provide the Department all information needed to update the database, such as changes in addresses or address

ranges, annexations, incorporations, reorganizations, and any other changes to jurisdictional boundaries. Local taxing jurisdictions must inform the Department of the identity of the jurisdictions' officers or employees who are authorized to act as contact persons with the Department on database matters. Local taxing jurisdictions are limited to two authorized contact persons; however, local taxing jurisdictions may provide updated contact person information as frequently as necessary to ensure that the appropriate contact person can be reached by the Department. The contact list of authorized local government contact persons for all local taxing jurisdictions is located on the Department's website ~~www.floridarevenue.com~~.

(b) Local taxing jurisdictions must submit information requesting changes to the database electronically, using instructions in Form DR-700002, following the online User's Guide for the Address/Jurisdiction Database (December 2014, incorporated by reference in Rule 12A-19.071, F.A.C.). ~~Only local taxing jurisdictions that are registered users of the Department's electronic change submission process can access the Guide for Address Change Requests.~~ Authorized local jurisdiction contact persons may access the login screen for registered users at pointmatch.floridarevenue.com ~~www.floridarevenue.com/taxes/pointmatch~~. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Changes to the Address/Jurisdiction Database Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in Rule 12A-19.100, F.A.C.), with the exception of Special Fire Control Districts, which must use Form DR-350907, Local Insurance Premium Tax Special Fire Control Districts Notification of Jurisdiction Change (R. 10/13, hereby incorporated by reference, effective 1/14) (<http://www.flrules.org/Gateway/reference.asp?No=Ref-03612>).

(c) through (e) No change.

(3)(a)1. Any substantially affected party may object to information contained in the database by submitting Form DR-700025, Objection to Address Assignment in the Address/Jurisdiction Database ~~Objection to Address/Jurisdiction Database for Local Communications Services Tax and Local Insurance Premium Tax Service Address Assignment~~ (incorporated by reference in Rule 12A-19.100, F.A.C.), along with competent evidence to support the party's objection. Only objections to the current effective database can be considered; objections that do not relate to the current effective database will be denied. Before submitting an objection, a person should check the effective database to determine whether the contemplated objection is necessary.

Examples of substantially affected parties include police officers and firefighters from local taxing jurisdictions that impose the excise taxes under Chapters 175 and/or 185, F.S., local taxing jurisdictions that impose the excise taxes under Chapters 175 and/or 185, F.S., insurers who are required to pay the excise taxes under Chapters 175 and/or 185, F.S., individuals whose policies are being assigned via the database, and local taxing jurisdictions.

2. through 3. No change.

(b) through (e) No change.

(f) Upon receipt of an objection on a completed Form DR-700025, including competent evidence to support the objection, the Department will forward copies of the form, along with the associated documentation, to the database contact person in each affected taxing jurisdiction. The Department will provide to the affected local taxing jurisdictions Form DR-700026, Local Government Authorization for Address Changes Described on Form DR-700025 (incorporated by reference in Rule 12A-19.100, F.A.C.), to use to agree, disagree, or partially agree with the address jurisdiction changes proposed by the attached Form DR-700025. The Department will provide the affected local taxing jurisdiction a Form DR-700027, Local Government Authorization for Omission of Address or Range or Incorrect Address Identification (incorporated by reference in Rule 12A-19.100, F.A.C.), to use to agree or disagree with the inclusion of an address or address range or with changing nonjurisdictional information about an address or address range proposed by the attached Form DR-700025. The Department will include a tracking number and date on the bottom portion of each form to identify which forms belong together. The Department will, when practicable, provide the information electronically for review by the local taxing jurisdictions. The local taxing jurisdictions should review the specific address(es) at issue, as well as the address range(s) that will be impacted by the change, to ensure that each local taxing jurisdiction retains all of the addresses that it believes are within its jurisdictional boundaries. The Department will instruct each local taxing jurisdiction to indicate its determination in regard to the objection by utilizing the provided authorization form, Form DR-700026 or Form DR-700027, as applicable. If the affected local taxing jurisdictions indicate agreement with the objection, the Department will revise the electronic database accordingly. If a local taxing jurisdiction fails to respond within a reasonable time, which shall be no less than 30 days, such jurisdiction shall be deemed to have indicated agreement with the objection. If either local taxing jurisdiction notifies the Department in writing that it does not agree with the objection, the Department will not change the address in the database immediately assign the address a special designation that indicates that the jurisdictional assignment of the address is in dispute. The

service address will be reassigned to a local taxing jurisdiction when one of the following events occurs:

1. through 3. No change.

(4) All forms referenced in this rule 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; or, 2) calling the Department at (850)488-6800; or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; ~~or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy.~~ Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Rulemaking Authority 175.1015(5), 185.085(5) FS. Law Implemented 175.1015, 185.085 FS. History--New 12-20-07, Amended 6-28-10, 1-20-14, 1-20-15, ~~XX-XX-XX~~.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Danielle Boudreaux
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: June 15, 2021
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: May 5, 2021

[REDACTED]