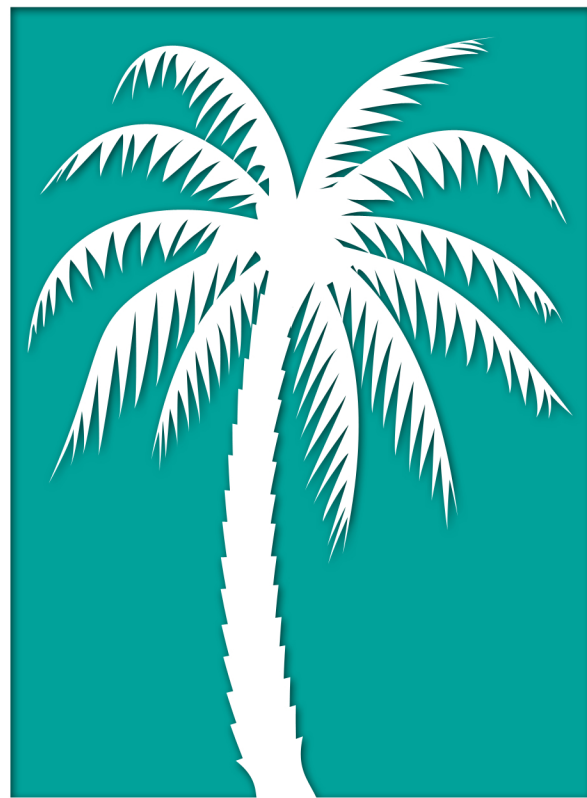


FLORIDA DEPARTMENT OF REVENUE

REGULATORY PLAN

2016-2017



DEPARTMENT OF REVENUE

FLORIDA

9/23/2016

This Regulatory Plan has been prepared in accordance with Section 120.74(1), Florida Statutes.



**Executive
Director**
Leon M. Biegalski

2016-2017 REGULATORY PLAN

CERTIFICATION PER SECTION 120.74(1)(d), FLORIDA STATUTES

I, Leon Biegalski, Executive Director, Department of Revenue, pursuant to the authority delegated to me by the Governor and Cabinet under Rule 12-3.007(1)(h), Florida Administrative Code, and

I, Mark Hamilton, General Counsel, Department of Revenue, hereby certify the following:

1. I have reviewed the Department of Revenue's 2016-2017 Regulatory Plan; and
2. I have verified that the Department regularly reviews all of its rules to determine if the rules remain consistent with the Department of Revenue's rulemaking authority and laws implemented. The most recent review was completed April 29, 2016.

Dated this 23rd day of September, 2016.

By: 
Leon Biegalski, Executive Director

By: 
Mark Hamilton, General Counsel



2016-2017 REGULATORY PLAN

Below is the Department of Revenue's 2016-2017 Regulatory Plan, which has been prepared pursuant to the requirements of section 120.74(1), Florida Statutes.

1. PLAN REQUIREMENTS OF SECTION 120.74(1)(a), FLORIDA STATUTES

This section provides that an agency's plan must include a listing of each law enacted or amended during the previous 12 months which created or modified the duties or authority of the agency and a statement as to whether rulemaking is required to implement the law.

Attachment "A" contains Revenue's review and response to these requirements.

2. PLAN REQUIREMENTS OF SECTION 120.74(1)(b), FLORIDA STATUTES

This section provides that an agency's plan must include a listing of any other laws which the agency expects to implement by rulemaking before the following July 1, except emergency rulemaking. For each law listed under this paragraph, the plan must state whether the rulemaking is intended to simplify, clarify, increase efficiency, improve coordination with other agencies, reduce regulatory costs, or delete obsolete, unnecessary, or redundant rules.

The table below contains Revenue's response to these requirements.

Law Implemented	Intent of Rulemaking	Rule
§61.1354, F.S.	Clarify	12E-1.012
§§61.13016; 322.058, F.S.	Clarify	12E-1.023
§193.461(4), F.S.	Delete obsolete rules	12D-5.002
§194.011, F.S.	Clarify	12D-9.003; 12D-9.008; 12D-9.020; and 12D- 10.003
§202.21, F.S.	Clarify	12A-19.100
§212.05, F.S.	Clarify, Increase Efficiency	12A-1.097

Law Implemented	Intent of Rulemaking	Rule
§§220.02(3), 220.03(5), 220.11, 220.12, 220.13, 220.131, 220.15, 220.16, 220.181, 220.182, 220.183, 220.184, 220.1845, 220.185, 220.186, 220.1875, 220.1895, 220.1896, 220.1899, 220.191, 220.192, 220.193, 220.194, 220.195, 220.196, 220.21, 220.211, 220.22, 220.221, 220.222, 220.23, 220.24, 220.241, 220.31, 220.32, 220.33, 220.34, 220.41, 220.42, 220.43, 220.44, 220.51, 220.721, 220.723, 220.725, 220.737, 220.801, 220.803, 220.805, 220.807, and 220.809, F.S.	Clarify	12C-1.051
§409.2563, F.S.	Clarify; Increase Efficiency	12E-1.030
§§409.256; 409.2563, F.S.	Clarify	12E-1.036
§443.051, F.S.	Clarify; Increase Efficiency	12E-1.037
45 C.F.R. 303.7(a)(4)	Clarify	12E-1.040

3. PLAN REQUIREMENTS OF SECTION 120.74(1)(c), FLORIDA STATUTES

This section provides that an agency’s plan must include any desired update to the prior year’s regulatory plan; furthermore, if statutes requiring rulemaking were identified in a prior year’s plan but a notice of proposed rulemaking has not yet been published, the agency must make the statements required in section 120.74(1)(c)1. and 2.

No update will be made to Revenue’s 2015-2016 Regulatory Plan. Revenue has completed all mandatory rulemaking from last year.

Attachment A
Department of Revenue
2016-2017 Annual Regulatory Plan

Pursuant to section 120.74(1)(a), Florida Statutes, the following laws enacted or amended during the previous 12 months create or modify the duties or authority of the Department.

	A. Citation to law creating or modifying Department duties or authority.	B. Must the Department adopt rules to implement law?	C. Is rulemaking necessary to implement the law?	D. If rulemaking is necessary to implement the law:				E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.
				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
1	2016-003, L.O.F. [Section 2] §20.60(10)(b)	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
2	2016-006, L.O.F. [Section 5] §365.174	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
3	2016-006, L.O.F. [Section 21] §365.174	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
4	2016-008, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
5	2016-010, L.O.F. [Section 21] §212.08(5)(o)4.	N	N	N	N/A	N/A	N/A	Law clarifies name of a program and does not require rulemaking.
6	2016-010, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
7	2016-011, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
8	2016-020, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to only the Office of Financial Regulation; no rulemaking authority provided.
9	2016-026, L.O.F. [Section 1] §196.173	N	Y	N	N/A	4/1/2017	12D-16.002 (Form DR-501M)	N/A
10	2016-027, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
11	2016-028, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
12	2016-030, L.O.F.	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.

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13	2016-036, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
14	2016-049, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
15	2016-059, L.O.F.	N	Y	N	N/A	11/1/2016	12A-17.003; 12A-17.005	N/A
16	2016-062, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
17	2016-063, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
18	2016-088, L.O.F.	N	N	N	N/A	N/A	N/A	Law is clear on its face; no rulemaking authority provided.
19	2016-099, L.O.F. [Section 1] §213.055	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
20	2016-102, L.O.F. [Section 1] §295.07	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
21	2016-110, L.O.F. [Section 1] §196.011	N	Y	N	N/A	4/1/2017	12D-7.020	N/A
22	2016-114, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
23	2016-116, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
24	2016-118, L.O.F.	N	N	N	N/A	N/A	N/A	Law is clear on its face; no rulemaking authority provided.

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				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
25	2016-121, L.O.F.	N	N	N	N/A	N/A	N/A	No rulemaking authority provided.
26	2016-128, L.O.F. [Section 2] §193.073	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
27	2016-128, L.O.F. [Sections 3 and 4] §193.122	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
28	2016-128, L.O.F. [Section 5] §193.155	N	Y	N	N/A	4/1/2017	12D-8.0064	N/A
29	2016-128, L.O.F. [Section 6] §193.1554	N	Y	N	N/A	4/1/2017	12D-8.00659	N/A
30	2016-128, L.O.F. [Section 7] §193.1555	N	Y	N	N/A	4/1/2017	12D-8.00659	N/A
31	2016-128, L.O.F. [Section 8] §194.011	N	Y	N	N/A	4/1/2017	12D-9.015 12D-16.002	N/A
32	2016-128, L.O.F. [Section 9] §194.014	N	Y	N	N/A	4/1/2017	12D-13.005	N/A
33	2016-128, L.O.F. [Section 10] §194.032	N	Y	N	N/A	4/1/2017	Multiple rules in Chapter 12D-9; and 12D-16.002	N/A
34	2016-128, L.O.F. [Section 11] §194.034(1)(b), (c)	Y	Y	Y	June 6, 2016 (Vol. 42, No. 109)	4/1/2017	Two forms in Rule 12D-16.002; and multiple rules in Chapter 12D-9	N/A
35	2016-128, L.O.F. [Section 12] §194.035	N	Y	N	N/A	4/1/2017	12D-9.010	N/A
36	2016-128, L.O.F. [Section 13] §197.3632	N	Y	N	N/A	4/1/2017	12D-18.005 12D-18.006	N/A
37	2016-128, L.O.F. [Section 14] §1011.62	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.

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38	2016-128, L.O.F. [Section 15]	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement. Per the chapter law, the Department of State has stricken subsections (4) and (5) from Rule 12D-9.019.
39	2016-131, L.O.F.	N	N	N	N/A	N/A	N/A	Statute is clear on its face; no rulemaking authority provided.
40	2016-146, L.O.F.	N	N	N	N/A	N/A	N/A	Statute is clear on its face; no rulemaking authority provided.
41	2016-154, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
42	2016-159, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
43	2016-164, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
44	2016-178, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
45	2016-220, L.O.F. [Sections 2 and 4] §196.012	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
46	2016-220, L.O.F. [Sections 3 and 4] §196.1995	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
47	2016-220, L.O.F. [Section 6] §206.9825(1)(b)	N	Y	N	N/A	11/1/2016	12B-5.300(3)(c)	N/A
48	2016-220, L.O.F. [Section 7] §206.9825	N	N	N	N/A	N/A	N/a	Law not effective until July 1, 2019.
49	2016-220, L.O.F. [Section 10] §212.05(1)(a)	N	N	N	N/A	N/A	N/A	The statute is clear on its face and requires no rulemaking to implement law.
50	2016-220, L.O.F. [Section 11] §212.06	N	N	N	N/A	N/A	N/A	The statute is clear on its face and requires no rulemaking to implement law.

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52	2016-220, L.O.F. [Section 12] §212.08(7)	N	Y	N	N/A	11/1/2016	12A-1.0115 12A-1.087	N/A
53	2016-220, L.O.F. [Sections 13- 15] §220.03	N	Y	N	N/A	11/1/2016	12C-1.013	N/A
54	2016-220, L.O.F. [Sections 16-19] §§220.222, 220.241, 220.33. 220.34	N	Y	N	N/A	11/1/2016	12C-1.0222 12C-1.034	N/A
55	2016-220, L.O.F. [Section 24]	N	N	N	N/A	N/A	12AER16-01 June 6, 2016 (Vol. 42, No. 109)	Emergency rulemaking was more appropriate for administration of the sales tax holiday.
56	2016-232, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.