

REGULATORY PLAN

2021-2022





Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

flidarevenue.com

2021-2022 REGULATORY PLAN

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

I, Jim Zingale, 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 2021-2022 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 comprehensive review was completed April 29, 2016. Supplemental review of laws changed this year was completed during the creation of this Regulatory Plan.

Dated this 15th day of October 2021.

By: _____

Jim Zingale, Executive Director

By: _____

Mark Hamilton, General Counsel



2021-2022 REGULATORY PLAN

Below is the Department of Revenue’s 2021-2022 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
§§ 196.195, 196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.2001, 196.2002, F.S.	Simplify, clarify	12D-16.002
§§ 206.485, F.S.	Clarify	12B-5.150 12B-5.600
§§ 409.2558(3), (5), F.S.	Clarify	12E-1.0051
§§ 61.13016, 61.1354, 409.256, 409.2563, 409.25633, 409.2567, 409.2572, F.S.	Simplify, clarify	12E-1.008, 12E-1.012, 12E-1.023, 12E-1.036, 12E-1.039

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.

Section 193.019, F.S., created by section 2, Chapter 2010-2, Laws of Florida, reported in Revenue's 2020-2021 Regulatory Plan was repealed by section 2, Chapter 2021-2, Laws of Florida. Rulemaking is no longer necessary.

Attachment A
Department of Revenue
2021-2022 Annual Regulatory Plan

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	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	2021-2, L.O.F. [Sections 2 - 6, 8, 10 - 13, 18, 23, 24, and 26] §§ 212.02(14)(e), (f), 212.04(1)(b), 212.05, 212.054(4)(c), 212.055(2)(c), (3)(c), (8)(c), (9)(c), 212.0596, 212.05965, 212.06(2)(c), (5)(a), 212.11(4)(f), 212.12(1)(a), (5)(a), (9)-(11), (14), 212.18(3)(c), (g), and 212.20(4)	N	Y	Y	09/09/21 (Vol. 47, No. 175)	10/28/21	12-13.007 12-13.0075 12-24.001 12-24.003 12A-1.004 (Repeal) 12A-1.005 12A-1.056 12A-1.060 12A-1.070 12A-1.091 12A-1.097 12A-1.103 12A-1.104 (Repeal) 12A-15.001 12A-15.002 (Repeal) 12A-15.003 12A-15.008 07/06/21 (Vol. 47, No. 129) 12ER21-3 thru 12AER21-16	
2	2021-2, L.O.F. [Section 3] § 212.05(1)(a), (h)	N	N	N/A	N/A	N/A	N/A	This law does not amend the paragraphs that require or authorize rulemaking. No additional rulemaking is necessary.
3	2021-2, L.O.F. [Section 7] § 212.05965(10)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
4	2021-2, L.O.F. [Section 7] § 212.05965(11)	N	Y	N	N/A	12/16/21	12A-1.103	
5	2021-2, L.O.F. [Section 13] § 212.20(6)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
6	2021-2, L.O.F. [Section 14] § 212.031(1)(c) and (d)	N	Y	N/A	09/09/21 (Vol. 47, No. 175)	10/28/21	12A-15.014	
7	2021-2, L.O.F. [Sections 15 - 17] §§ 443.1216(1)(a), 443.131(3) and 443.191	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
8	2021-2, L.O.F. [Sections 19 - 21] §§ 212.0506(6) and 213.015	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.

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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	
9	2021-2, L.O.F. [Section 22] § 213.27(5)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
10	2021-3, L.O.F. §§ 318.18(17) and 318.21(17)	N	N	N/A	N/A	N/A	N/A	The law extends for five years the period for which surcharges are remitted to the Department for deposit into a designated trust fund. No rulemaking is necessary.
11	2021-10, L.O.F. [Section 5] § 212.08(5)(m)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
12	2021-17, L.O.F. [Sections 1-7 and 19-21] §§ 50.011, 50.021, 50.0211, 50.031, 50.041, 50.051, 50.061, 194.037(1), 197.402(1), and 200.065(3)	N	Y	N	N/A	12/16/21	12D-9.038 12D-16.002 12D-17.002 12D-17.003 12D-17.004 12D-17.006 12D-18.003 12D-18.005 12D-18.011 (Repeal)	
13	2021-25, L.O.F. [Section 11] § 443.1113	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matters. No rulemaking is necessary.
14	2021-31, L.O.F. [Section 1] § 193.019	N	N	N/A	N/A	N/A	N/A	Statute is repealed. No rulemaking is necessary.
15	2021-31, L.O.F. [Sections 2, 4, 6, and 7] §§ 193.155(3)(a), (4)(b) 193.1554(6), and 193.1555(6)(b)	N	Y	N	N/A	12/16/21	12D-7.004 12D-7.005 12D-8.0061 (Repeal) 12D-8.0062 12D-8.0063 (Repeal) 12D-8.0064	
16	2021-31, L.O.F. [Sections 3 and 5] §§ 193.155(4)(b) and 193.1554(6)(b) HJR 1377	N	N	N/A	N/A	N/A	N/A	Requires voter approval at the general election held November 2022 or an earlier special election. If enacted, the law would be clear on its face. Rulemaking would not be required.
17	2021-31, L.O.F. [Sections 8 and 9] § 196.196(2)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
18	2021-31, L.O.F. [Section 10] § 196.1978(2)	N	Y	Y	07/16/21 (Vol. 47, No. 137)	09/24/21 (Vol. 47, No. 186)	12D-16.002	

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19	2021-31, L.O.F. [Sections 11 and 12] § 196.198	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
20	2021-31, L.O.F. [Section 13] § 197.222(1)(a)	N	Y	N	N/A	12/16/21	12D-16.002	
21	2021-31, L.O.F. [Section 14] § 201.08(5)	N	Y	Y	09/09/21 (Vol. 47, No. 175)	10/28/21	12B-4.052	
22	2021-31, L.O.F. [Sections 16, 24, 29, 30, 32, 33, 38, 40, 41, 42, and 51] §§ 211.0253, 212.1834, 220.02(8), 220.13(1)(a), 220.186(2), 220.1877, 402.62(1), (2), (5), (7), 561.1213, 624.509(7), and 624.51057	N	Y	N	N/A	12/16/21	12-29.001 12-29 (New) 12B-7.008 09/21/21 (Vol. 47, No. 183) 12ER21-17 12ER21-18	
23	2021-31, L.O.F. [Section 17] § 211.31106(3)(c)	N	N	N/A	N/A	N/A	N/A	There is currently no comparable price index to the producer price index for titanium oxide. The tax rate for the preceding tax year is currently being used.
24	2021-31, L.O.F. [Sections 18, 27 and 51] §§212.06(2)(m), (5), 213.053(5)	N	Y	N	N/A	12/16/2021	12A-1.0015 12A-1.097 12A-1 (New)	
25	2021-31, L.O.F. [Section 19] § 212.07(4) and (8)	N	Y	Y	09/09/21 (Vol. 47, No. 175)	10/28/21	12A-1.057 12A-1.112 (New) 12A-15.012	
26	2021-31, L.O.F. [Section 20] § 212.08(5)(s)	N	Y	Y	09/09/21 (Vol. 47, No. 175)	10/28/21	12A-1.108	
27	2021-31, L.O.F. [Section 21] § 212.08(5)(u)	N	Y	Y	09/09/21 (Vol. 47, No. 175)	10/28/21	12A-1.020 12A-1.097	
28	2021-31, L.O.F. [Section 22] § 212.13	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
29	2021-31, L.O.F. [Section 23] § 212.15(2)	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
30	2021-31, L.O.F. [Section 25] § 212.20(6)(d)	N	N	N/A	N/A	N/A	N/A	Law repeals obsolete provisions. No rulemaking necessary.

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31	2021-31, L.O.F. [Section 26] § 212.205	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
32	2021-31, L.O.F. [Section 34 and 51] § 220.198	Y	Y	N	N/A	April 2022	12C-1 (New)	
33	2021-31, L.O.F. [Section 43]	N	Y	N/A	N/A	N/A	06/24/21 (Vol. 47, No. 122) 12AER21-2	Emergency rulemaking was more appropriate for administration of the sales tax holiday.
34	2021-31, L.O.F. [Section 44]	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
35	2021-31, L.O.F. [Section 45]	N	Y	N/A	N/A	N/A	06/08/21 (Vol. 47, No. 110) 12AER21-1	Emergency rulemaking was more appropriate for administration of the sales tax holiday.
36	2021-31, L.O.F. [Section 46] Section 14 of chapter 2021-2, Laws of Florida	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
37	2021-37, L.O.F. [Section 27]	N	N	N	N/A	N/A	N/A	Law addresses administrative matters. No rulemaking is necessary.
38	2021-39, L.O.F. [Section 1] § 201.15(4) and (5)	N	N	N	N/A	N/A	N/A	Law addresses administrative matters. No rulemaking is necessary.
39	2021-44, L.O.F. [Section 3] § 1011.62(4)(a)	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matters. No rulemaking is necessary.
40	2021-78, L.O.F. [Section 2] § 413.4021	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
41	2021-80, L.O.F. [Section 1] § 365.174	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matters. No rulemaking is necessary.
42	2021-103, L.O.F. [Section 2] 61.1354(3)	N	Y	Y	07/29/21 (Vol. 47, No. 146)	09/23/21 (Vol. 47, No. 185)	12E-1.012	
43	2021-103, L.O.F. [Sections 5 and 6] 409.256(1)(i) and 409.2563(1)(e)	N	Y	Y	07/29/21 (Vol. 47, No. 146)	09/23/21 (Vol. 47, No. 185)	12E-1.030 12E-1.036	
44	2021-103, L.O.F. [Section 7] § 409.25656(4)	N	Y	Y	07/29/21 (Vol. 47, No. 146)	09/23/21 (Vol. 47, No. 185)	12E-1.028	

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45	2021-116, L.O.F. [Section 6] § 28.36	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matters. No additional rulemaking is necessary.
46	2021-132, L.O.F. [Section 1] § 901.43(3)	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matters. No rulemaking is necessary.
47	2021-175, L.O.F. [Sections 1, 2 and 3] §§ 212.05(1)(c), 212.0606 and 627.7483(1)	N	Y	Y	09/08/21 (Vol. 47, No. 174) 09/20/21 (Vol. 47, No. 182)	10/28/21	12A-1.097 12A-16.002 12A-16.004 12A-16.005 12A-16.006 12A-16.008	
48	2021-186, L.O.F. [Sections 2, 4, 5, and 6] 201.15(4)(a), 206.606(1), 206.608, 212.0501(6)	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matters. No rulemaking is necessary.
49	2021-193, L.O.F. [Sections 1 - 10 and 12 - 13] 211.0252, 212.1833, 220.02(8), 220.13(1)(a), 220.186(2), 220.1876, 561.1212, 624.51056, and 1003.485(1), (3), (5), and (12)	Y	Y	N	N/A	12/16/21	12-29.001 12-29 (New) 12B-7.008 09/21/21 (Vol. 47, No. 183) 12ER21-19 12ER21-20	
50	2021-208, L.O.F. [Section 1] § 196.075(4)(d) and (5)	N	Y	N	N/A	12/16/21	12D-7.0143 12D-16.002	
51	2021-209, L.O.F. [Section 1] § 194.011(3)(e)	N	Y	N/A	N/A	12/16/21	12D-9.015 12D-16.002	
52	2021-242, L.O.F. [Sections 1 - 4] §§ 220.03(1)(n), (2)(c) and 220.13(1)(e)	N	Y	Y	09/09/21 (Vol. 47, No. 175)	10/28/21	12C-1.051	
53	2021-249, L.O.F. [Section 3]	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matters. No rulemaking is necessary.
54	2021-269, L.O.F. [Section 3] § 16.711(5)	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matters. No rulemaking is necessary.