

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE
REFUNDS
AMENDING RULE 12-26.003

12-26.003 Application for Refund.

(1) Except as otherwise provided by Sections 213.21 and section 213.345, F.S., for the tolling of the refund period, the application for refund required by section 215.26, F.S., must be filed with the Department within three years after the date the tax was paid, or the right to the refund is barred.

(2) through (4) No change

Rulemaking Authority 213.06(1) FS. Law Implemented 95.091(3), 198.29(1), 199.232(5), 202.23, 213.21, 213.235, 213.255, 213.34, 213.345, 215.26, 220.725, 624.5092, 624.511, 624.518 FS. History—New 11-14-91, Amended 4-18-93, 4-18-95, 4-2-00, 10-4-01, 9-28-04, 4-16-18, XX-XX-XX.