



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

November 10, 2020

Danielle Boudreaux
Florida Department of Revenue
Building One, Room 2600
2450 Shumard Oak Blvd.
Tallahassee, FL 32399-0100

Dear Ms. Boudreaux:

Your adoption package for Rules 12B-5.050, .060, .080, .140, .150, .300, and .400, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 12:59 p.m. on November 10, 2020. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is January 1, 2021.

Sincerely,

Ernest L. Reddick
Program Administrator

ELR/ag

Grosenbaugh, Anya C.

From: Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>
Sent: Tuesday, November 10, 2020 12:59 PM
To: Reddick, Ernest L.; Grosenbaugh, Anya C.
Cc: Janet Young; Jennifer Ensley
Subject: Dept. of Revenue Rule Certification; 12B-5
Attachments: 12B-5_Rule Certification_11102020.pdf; 12B-5_Rule Text_Final_11102020.docx

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good afternoon Ernie,

Attached is the rule certification packet to file the 12B-5 rules for certification and adoption.

The hardcopy will be put in the mail today.

Thank you,



Danielle Boudreaux
*Revenue Program Administrator, Rulemaking and
Legislative Analysis*
Technical Assistance and Dispute Resolution
Florida Department of Revenue
(850) 717-7082
danielle.boudreaux@floridarevenue.com

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THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
 PROCEDURES COMMITTEE**



Telephone (850) 488-9110
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 japc@leg.state.fl.us

KENNETH J. PLANTE
 COORDINATOR
 Room 680, Pepper Building
 111 W. Madison Street
 Tallahassee, Florida 32399-1400

CERTIFICATION

Department: Department of Revenue
Agency:
Rule No(s): 12B-5.050, .060, .080, .140, .150, .300, .400
File Control No: 182846

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certify that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 11/10/2020

This certification expires after: 11/17/2020

Certifying Attorney: Jamie Jackson

NOTE:

- The above certified rules include materials incorporated by reference.*
- The above certified rules do not include materials incorporated by reference.*



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 10, 2020

Mr. Ernie Reddick, Chief
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Mr. Reddick:

The following Department of Revenue Rules are presented for certification:

12B-5.050
12B-5.060
12B-5.080
12B-5.140
12B-5.150
12B-5.300
12B-5.400

The following person may be contacted regarding these rule certifications:

Danielle Boudreaux 717-7082 danielle.boudreaux@floridarevenue.com

Florida Department of Revenue
Building One, Room 2600
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0100

Sincerely,

Janet Young
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

(1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

(2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and

(3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and

(a) Are filed not more than 90 days after the notice; or

(b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

(c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

(d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

(e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

(f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

(g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

(h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

(i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

Attached are the original and two copies of each rule covered by this certification. The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

Rule 12B-5.050

Rule 12B-5.060

Rule 12B-5.080

Rule 12B-5.140

Rule 12B-5.150

Rule 12B-5.300

Rule 12B-5.400

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date: January 1, 2021
(month) (day) (year)

Andrea G. Meland
Signature, Person Authorized to Certify Rules

Deputy Executive Director
Title

8
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3, Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.


The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12B-5.050
12B-5.060
12B-5.080
12B-5.140
12B-5.150
12B-5.300
12B-5.400



Signature of Agency Head
Executive Director

Title

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE

TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND NATURAL GAS FUEL

AMENDING RULES 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, 12B-5.300, and 12B-5.400

SUMMARY OF PROPOSED RULE

Rules 12B-5.050, 12B-5.060, 12B-5.080, and 12B-5.400, F.A.C., are amended to adjust the maximum bond amount in the rules to match the statutory changes in Sections 14 and 16, Chapter 2020-10, L.O.F.

Rule 12B-5.140, F.A.C., is amended to adjust the penalty amount for violations of the provisions for marking dyed diesel fuel to reflect the statutory change.

Rule 12B-5.150, F.A.C., is amended to include revisions to forms currently used to administer fuel taxes, including the removal of notarization statements, and removal of the bond requirement for alternative fuel, which is no longer required. A new form is added to calculate the additional bond due for taxpayers whose current bond is less than three months of tax liability.

Rule 12B-5.300, F.A.C., is amended to update the reduction of the aviation fuel tax, provide the calculation method for the additional refund amount for qualified air carriers, and remove the expired provisions regarding the sale of aviation fuel to certain commercial air carriers.

Proposed amendments also remove the option of visiting local service centers to obtain copies of Departmental forms. Forms are currently available on the Department's website and may also be obtained by calling or writing the Department.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Sections 14 and 16, Chapter 2020-10, L.O.F., increased the maximum bond amount required for each terminal supplier, exporter, producer/importer of pollutants, or wholesaler, except a municipality, county, school board, state agency, federal agency, or special district which is licensed under Part I of Chapter 206, F.S., from \$100,000 to \$300,000 effective July 1, 2020. Section 15, Chapter 2020-10, L.O.F., amended the penalty amount

assessed against any person who fails to provide or post the required notice regarding dyed diesel fuel pursuant to s. 206.8741, F.S. The purpose of the proposed amendments is to update Rules 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, and 12B-5.400 to reflect these statutory changes.

The purpose of additional proposed revisions to Rule 12B-5.150 incorporate changes to forms regarding notarization requirements.

The purpose of revisions to Rule 12B-5.300, F.A.C., is to incorporate the 2018 reduction of aviation fuel tax from 6.9 cents per gallon to 4.27 cents per gallon, as well as the additional refund amount allowed for qualified air carriers. Revisions to the rule remove provisions which expired July 1, 2019, pursuant to Section 6 of Chapter 2016-220, L.O.F.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on August 26, 2020 (Vol. 46, No. 167, pp. 3388-3389), to advise the public of the proposed changes to Rules 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, 12B-5.300, and 12B-5.400, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

September 22, 2020

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 22, 2020, and approved the publication of the Notice of Proposed Rule for changes to Rules 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, 12B-5.300, and 12B-5.400, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public

hearing was published in the *Florida Administrative Register* on September 15, 2020 (Vol. 46, No. 180, pp. 3793-3794).

SUMMARY OF RULE HEARING

A Notice of Proposed Rule was published in the *Florida Administrative Register* on September 24, 2020 (Vol. 46, No. 187, pp. 3978-3982), to advise the public of the proposed changes to Rules 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, 12B-5.300, and 12B-5.400, F.A.C., and to provide that, if requested in writing within 21 days of the date of the notice, a hearing would be scheduled and announced in the *Florida Administrative Register*. No request was received, and no hearing was held. No written comments were received by the Department.

Written comments were received from the staff of the Joint Administrative Procedures Committee regarding Form DR-156R, Renewal Application for Florida Fuel/Pollutants License, incorporated in Rule 12B-5.150(4), F.A.C. The comments were of both a technical and substantive nature; however, the substantive change did not affect the content of the form and rule. A notice of change regarding the substantive change was published in the *Florida Administrative Register* on October 13, 2020 (Vol. 46, No. 200, p. 4430), providing the requested changes. The changes to Form DR-156R, incorporated in Rule 5.150(4), F.A.C, remove the words “and notarized” under the heading “Where do I file this application?” on page 1, and revised “state” to “stated” in the signature box on page 6 of the form. The final rule language and form presented for adoption today reflects these changes.

No substantive changes were made to Rules 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, 12B-5.300, and 12B-5.400, F.A.C., after the Cabinet meeting on September 22, 2020, where the Governor and Cabinet approved the publication of the Notice of Proposed Rulemaking and subsequent adoption of the proposed rules if the substance of the proposed rules, including materials incorporated by reference, remained unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS,
AND NATURAL GAS FUEL

AMENDING RULES 12B-5.050, 12B-5.060, 12B-5.080, 12B-5.140, 12B-5.150, 12B-5.300, and 12B-5.400

12B-5.050 Terminal Suppliers.

(1) No change

(2) Licensing and Bonding.

(a) No change

(b) Bonding.

1. Prior to becoming licensed, each new terminal supplier applicant must submit, to the Department, a bond which equals 3 times the estimated average monthly fuel tax levied under Chapter 206, F.S., for each type of fuel that will be sold, but such bond will not exceed a maximum of ~~\$300,000~~ ~~\$100,000~~ for each product type (motor fuel, diesel, and aviation fuel).

2. A terminal supplier that has filed bonds of less than ~~\$300,000~~ ~~\$100,000~~ for each product type (motor fuel, diesel, and aviation fuel) will be notified by the Department when its liability increases to an amount that requires an increase in its bond.

(3) through (6) No change

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law

Implemented 206.01, 206.02, 206.05, 206.41, 206.413, 206.414, 206.43, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.97, 206.9815, 206.9941, 206.9942, 213.755 FS.

History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, 3-25-20, 1-1-21.

12B-5.060 Wholesalers.

(1) No change

(2) Licensing and Bonding.

(a) No change

(b)1. Each wholesaler that is licensed pursuant to Section 206.02, F.S., will be required to furnish a bond to the Department in a sum of not more than ~~\$300,000~~ ~~\$100,000~~, for each product type (motor fuel, diesel fuel, and aviation fuel).

2. through 9. No change

(c) A person who is licensed as a wholesaler and an importer will file bonds as follows:

1. through 3. No change

4. If the wholesaler bond is less than ~~\$300,000~~ ~~\$100,000~~, an additional bond for motor fuel will be calculated and added to the wholesale bond based on the estimated average monthly gallons to be imported, multiplied by the maximum Local Option Fuel Tax rate, charged in this State, multiplied by three.

(3) through (6) No change

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(4), 206.02, 206.05, 206.404, 206.43, 206.48, 206.485, 206.86, 206.90, 206.91, 206.9825, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 1-1-21.

12B-5.080 Exporters.

(1) No change

(2) Licensing and Bonding.

(a) through (b) No change

(c) Bonding.

1. An exporter's bond will be equal to three times the total state and local option taxes that would be due if the fuel was sold for highway use in Florida.

2. An exporter, who is also bonded as a wholesaler, will obtain a bond which will be the difference between the wholesaler bond and the ~~\$300,000~~ ~~\$100,000~~ maximum bond for motor fuel, diesel fuel, and aviation fuel.

(3) through (6) No change

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052, 206.41, 206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 206.97, 206.9915, 213.755 FS. History—New 7-1-96, Amended 11-21-96,

10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 1-1-21.

12B-5.140 Dyeing and Marking; Mixing.

(1) Marking and Dyeing.

(a) The dyeing and marking of diesel fuel will follow the requirements of 48.4082-1, Treasury Regulations (February 26, 2002, hereby incorporated by reference in this rule), and shall conform to the Environmental Protection Agency's high sulfur diesel fuel requirements as found in 40 C.F.R. Chapter 1, s. 80.29 (January 18, 2001, hereby incorporated by reference in this rule).

(b) Persons found in violation of the marking requirements will be subject to a penalty of \$2,500 for each month such failure occurs, pursuant to Section 206.8741(6).

(c) Persons found in violation of the dyeing provisions will be subject to the penalty imposed under Section 206.872(11), F.S.

(2) Mixing.

(a) through (b) No change

(c)1. The discovery by the Department of dye in any fuel storage facility that is not properly marked for off highway or other exempt use as dyed fuel will be prima facie evidence of a violation of Section 206.8741, F.S., and subject to the penalty imposed under Section 206.8741(6) ~~206.872(11)~~, F.S.

2. Unless the misfueling incident has been previously reported, persons found in violation of the marking provisions will be subject to a penalty of \$2,500 per month such failure occurs ~~the greater of \$10 for each gallon of diesel fuel involved or \$1,000, and no refund of tax paid on the diesel fuel will be granted.~~

Rulemaking Authority 206.14(1), 206.59(1), 206.8741(1), 213.06(1) FS. Law Implemented 206.8741, 206.8745(3) FS. History--New 7-1-96, Amended 11-21-96, 5-1-06, 1-20-14, 1-1-21.

12B-5.150 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department and are hereby incorporated by reference in this rule.

(b) Copies of these forms 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; or, 2) calling the Department at (850)488-

4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, 12-12-19, 4-16-20, 1-1-21.

12B-5.300 Aviation Fuel Licensees.

(1) Definitions.

(a) “Air carrier” means any carrier that is in the business of transporting persons or property for compensation or hire by air.

(b) “Aviation turbine fuel” means diesel fuel, kerosene, or jet fuel determined by the American Society of Testing Materials and classified as D-1655 or other current specifications.

(c) “Qualified air carrier” means air carriers conducting scheduled operations or all-cargo operations that are authorized under 14 C.F.R. § 121, 129, or 135.

(2) No change

(3) Exempt Sales.

(a) through (b) No change

~~(e) Sales of Aviation Fuel to Certain Commercial Air Carriers.~~

~~1. The sale of aviation fuel by a terminal supplier or wholesaler to an air carrier which offers trancontinental jet service and that, after January 1, 1996, but before July 1, 2016, increases the air carrier’s Florida workforce by more than 1,000 percent and by 250 or more full-time equivalent employee positions is exempt from tax.~~

~~2. To qualify for the exemption under this paragraph, air carriers meeting the criteria in subparagraph 1. must submit a written request to the Florida Department of Revenue, Account Management, P.O. Box 6480, Tallahassee, Florida 32314-6480.~~

~~3. Account Management will issue a letter to air carriers that qualify for the exemption, that such carriers have been authorized by the Department to purchase tax-free aviation fuel.~~

~~(c) (d) Sale of Undyed Kerosene for Home Heating or Cooking.~~

1. Terminal suppliers who deliver undyed kerosene to a residence for home heating or cooking must accrue the 4.27 6.9 cents (\$0.0427) excise tax due on the number of gallons delivered on its Terminal Supplier Fuel Tax Return (Form DR-309631, incorporated by reference in Rule rule 12B-5.150, F.A.C.). To obtain a credit for tax accrued,

terminal suppliers must complete Schedule 12, Ultimate Vendor Credit, and submit it to the Department with Form DR-309631.

2. Wholesalers that deliver tax-paid undyed kerosene to a residence for home heating or cooking may obtain a credit for the ~~4.27~~ ~~6.9~~ cents (~~\$0.0427~~) excise tax paid to suppliers when filing their Wholesaler/Importer Fuel Tax Returns (Form DR-309632, incorporated by reference in ~~Rule rule~~ 12B-5.150, F.A.C.). To obtain a credit for tax paid, wholesalers must complete Schedule 12, Ultimate Vendor Credit, and submit it with Form DR-309632.

3. through 6. No change

(e) No change; renumbered to (d)

(4) Imposition and Payment of Tax.

(a) Tax Rate. An excise or license tax of ~~4.27~~ ~~6.9~~ cents (~~\$0.0427~~) per gallon is imposed on the sale of aviation fuel or undyed kerosene, either upon importation into this State, or on the first sale at the loading rack of a terminal if imported by a terminal supplier.

(b) No change

(5) through (6) No change

(7) Refunds and Credits.

(a) Refunds to Air Carriers ~~for Wages Paid to Employees.~~

1. ~~Air carriers are Any carrier that is in the business of transporting persons or property for compensation or hire by air will be entitled to a refund and qualified air carriers are entitled to an additional refund~~ of the tax paid on aviation fuel pursuant to ~~Part part~~ III of ~~Chapter chapter~~ 206, F.S. The total amount of refund paid to air carriers and qualified air carriers shall not exceed the amount of aviation fuel tax paid during the refund period.

2. ~~The refund to air carriers is calculated by multiplying the wages paid to employees of the air carrier, who are based within this State and covered by the provisions of Chapter 443, F.S., by six-tenths of one percent (0.006). The amount of the refund will be an amount not to exceed six-tenths of one percent of the wages paid by the air carrier to employees located or based within this State who are covered by the provisions of chapter 443, F.S.~~

3. The additional refund to qualified air carriers is calculated by multiplying the total Florida tax-paid gallons of aviation fuel purchased during the refund period by 1.42 cents (\$0.0142) per gallon.

~~4. 3.~~ To obtain a refund of aviation fuel tax paid, an air carrier is required to file an Application for Aviation Fuel Refund – Air Carriers (Form DR-191, incorporated by reference in ~~Rule rule~~ 12B-5.150, F.A.C.), with the

Department. Form DR-191 must be filed for each calendar quarter no later than the last day of the month immediately following the calendar quarter for which the refund is claimed. The filing day may be extended one additional month when a written explanation that sets forth reasonable cause for delay in filing the refund application is submitted with the application and the last preceding prior quarter's refund application was timely submitted to the Department.

~~5. 4. The Department must receive amended refund~~ Amended applications for the prior calendar quarter ~~by~~ must be received by the Department of the current calendar quarter's deadline.

5. No change; renumbered to 6.

(b) through (c) No change

(8) No change

(9) Commercial Air Carriers; Registration; Reporting.

(a) No change

(b) Reporting. All licensed commercial air carriers are required to file a Florida Air Carrier Fuel Tax Return (Form DR-182, incorporated by reference in ~~Rule~~ rule 12B-5.150, F.A.C.), to report aviation fuel withdrawn from bonded inventories and use in domestic flights or imports of non-tax paid aviation fuel, and to remit tax due at the rate of ~~4.27~~ 6.9 cents (\$0.0427) per gallon. Form DR-182 must be filed on or before the 20th day of each month for transactions during the previous month to avoid penalty for late filing. If the 20th day falls on a Saturday, Sunday, or legal holiday, payments accompanied by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(c) No change

Rulemaking Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, 206.9826, 206.9835, 206.9855, 206.9865, 206.9875, 213.37 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 1-20-14, 1-11-16, 1-10-17, 1-17-18, 1-1-21.

12B-5.400 Producers and Importers of Pollutants.

(1) through (2) No changes

(3) Licensing and Bonding.

(a) through (b) No change

(c) Each terminal supplier, importer, or wholesaler, of pollutants that holds a fuel license must add to its fuel bond an amount to be three times the average monthly pollutants tax paid or due during the preceding twelve calendar months. However, the total amount of the bond must not exceed ~~\$300,000~~ \$100,000.

(d) Each producer or importer of pollutants who does not hold a valid fuel license must file with the Department, a bond in an amount to be three times the average monthly pollutants tax paid or due during the preceding twelve calendar months. The bond shall not exceed ~~\$300,000~~ \$100,000.

(e) No change

(4) through (7) No change

Rulemaking Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-17-18, 1-1-21.

CERTIFICATION OF MATERIALS INCORPORATED

BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12B-5.150 have been:

(1) Electronically filed with the Department of State.

(2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials described below electronically, a true and complete paper copy of the incorporated materials are attached to this certification for filing. Paper copies of the incorporated materials below may be obtained at the agency by

- downloading the form from the Department's website at www.floridarevenue.com/forms;
- writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112;
- visiting any local Department of Revenue Service Center to obtain a copy in person; or
- calling the Department at 850-488-6800, Monday through Friday (excluding holidays). Persons with hearing or speech impairments may call the Florida Relay Service at 1-800-955-8770 (Voice) and 1-800-955-8771 (TTY).

List form number(s) and form title(s), or title of document(s) below:

Form Number	Form Title
DR-156	Florida Fuel or Pollutants Tax Application
DR-156R	Renewal Application for Florida Fuel/Pollutants License
DR-156T	Florida Temporary Fuel Tax Application
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-176	Application for Air Carrier Fuel Tax License

Under the provisions of section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.

A handwritten signature in black ink that reads "Andrew G. Melane". The signature is written in a cursive style with a long, sweeping tail on the final letter.

Signature, Person Authorized to Certify Rules

Deputy Executive Director

Title

Danielle Boudreaux

From: FL-Rules@dos.state.fl.us
Sent: Tuesday, October 20, 2020 11:41 AM
To: Danielle Boudreaux
Cc: flrules@dos.state.fl.us
Subject: 12B-5.150 Reference Material for Rule Adoption Approved

Dear dboudreaux:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12B-5.150

Reference Number: Ref-12320; Reference Name: DR-156 R. 01/21

Reference Number: Ref-12321; Reference Name: DR-156R R. 01/21

Reference Number: Ref-12322; Reference Name: DR-156T R. 01/21

Reference Number: Ref-12323; Reference Name: DR-157 R. 01/21

Reference Number: Ref-12324; Reference Name: DR-157A R. 01/21

Reference Number: Ref-12325; Reference Name: DR-157B R. 01/21

Reference Number: Ref-12326; Reference Name: DR-157W R. 07/20

Reference Number: Ref-12327; Reference Name: DR-176 R. 01/21

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Administrative Code and Register Staff
Florida Department of State