

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
<http://floridarevenue.com/opengovt/Pages/meetings.aspx>

MEMBERS

Governor Ron DeSantis
Attorney General Ashley Moody
Chief Financial Officer Jimmy Patronis
Commissioner Nikki Fried

June 15, 2021

Contacts:

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Office of Legislative and Cabinet Services
(850) 617-8324

Jamie Peate, Legislation Specialist
Office of Legislative and Cabinet Services
(850) 617-8324

9:00 A.M
LL-03, The Capitol
Tallahassee, Florida

<u>ITEM</u>	<u>SUBJECT</u>	<u>RECOMMENDATION</u>
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- | | | |
|----|---|---------------------------|
| 1. | Respectfully request approval of the minutes of the September 22, 2020 and December 15, 2020, Cabinet meetings. | |
| | (ATTACHMENT 1) | RECOMMEND APPROVAL |
| 2. | Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to General Tax Administration and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, if the substance of the proposed rules remains unchanged upon reaching the date applicable for final adoption. | |
| | (ATTACHMENT 2) | RECOMMEND APPROVAL |
| 3. | Respectfully request approval of and authority to publish a Notice of Proposed Rule in the Florida Administrative Register, for a rule relating to Property Tax Oversight and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, if the substance of the proposed rule remains unchanged upon reaching the date applicable for final adoption. | |
| | (ATTACHMENT 3) | RECOMMEND APPROVAL |

ATTACHMENT 1

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STATE OF FLORIDA

IN RE: MEETING OF THE GOVERNOR AND
CABINET

CABINET MEMBERS: GOVERNOR RON DESANTIS
ATTORNEY GENERAL ASHLEY MOODY
CHIEF FINANCIAL OFFICER JIMMY
PATRONIS
COMMISSIONER OF AGRICULTURE
NIKKI FRIED

DATE: SEPTEMBER 22, 2020

LOCATION: CABINET MEETING ROOM
LOWER LEVEL, THE CAPITOL
TALLAHASSEE, FLORIDA

TRANSCRIBED BY: NANCY S. METZKE, RPR, FPR
COURT REPORTER

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DEPARTMENT OF REVENUE

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3 GOVERNOR DESANTIS: All right. Department of
4 Revenue.

5 CFO PATRONIS: It's Doctor Z.

6 GOVERNOR DESANTIS: Good morning.

7 EXECUTIVE DIRECTOR ZINGALE: Good morning,
8 Governor, Cabinet. It's always a pleasure to be
9 here.

10 I appreciate the opportunity to present the
11 Department's items in front of you.

12 Item 1 is the minutes, December 3rd, 2019, and
13 request approval.

14 GOVERNOR DESANTIS: Move to approve.

15 Any objections? Any second?

16 CFO PATRONIS: Second.

17 GOVERNOR DESANTIS: Okay. No objection, the
18 motion carries.

19 EXECUTIVE DIRECTOR ZINGALE: I'm going to try
20 to combine Items 2, 3, 4.

21 GOVERNOR DESANTIS: Okay.

22 EXECUTIVE DIRECTOR ZINGALE: They are DOR
23 administrative rule changes. They incorporate 2020
24 legislation; recent court rulings; conforming
25 language to federal changes; DOR administrative

1 changes; and annual forms and updates.

2 There are 40 rules here -- 51 rules here, 46
3 forms. All of these rules have been posted for
4 rule development workshops, so they've been vetted,
5 and there were no requests for workshops.

6 The technical requirement of this, for Items
7 2, 3, and 4, the Department respectfully requests
8 approval of an authority to publish a notice of
9 proposed rules in the Florida Administrative
10 Register for rules related to child support;
11 general tax; property tax; and further requests
12 approval to file and certify for final adoption
13 under Chapter 120, Florida Statute, if the
14 substance of the proposed rules remain unchanged
15 upon reaching the date applicable for final
16 adoption, which is about 21 days from today.

17 GOVERNOR DESANTIS: Okay. Move to approve the
18 items.

19 Is there a second?

20 CFO PATRONIS: Second.

21 GOVERNOR DESANTIS: Any objections?

22 (NO RESPONSE).

23 GOVERNOR DESANTIS: Hearing none, the motion
24 carries.

25 EXECUTIVE DIRECTOR ZINGALE: Item 5 is the

1 Department's legislative concepts for the coming
2 legislative session. There are 14 legislative
3 concepts in the child support enforcement area; six
4 of them are basically administrative. I'll
5 highlight a few.

6 There's an improvement because of methods of
7 communication in today's day and age with the
8 customer to provide email communication; a process
9 to allow financial institutions to receive
10 garnishment notices electronically if they so
11 choose; a new process to obtain information on
12 income from contractors to file to the registry;
13 and a number of small administrative changes in
14 that area.

15 Any questions on the child support concepts?

16 (NO RESPONSE).

17 EXECUTIVE DIRECTOR ZINGALE: Okay. General
18 tax administration has four: Remove outdated sales
19 tax language; require physical presence to review
20 tax records, kind of obvious; create a
21 certification process for forwarding agents. Items
22 that are shipped into the state and then shipped
23 out of the state are not subject to tax. The
24 certification program will streamline the way in
25 which they're allowed to provide for that

1 exemption.

2 The heavy metal tax that we have on titanium
3 dioxide had an index in the wholesale price index,
4 no longer published. We're fixing that rate in
5 statute and allow aggregation of tax collecture
6 (phonetics) reporting periods, 36 periods for a
7 three-year audit to be aggregated together for
8 compliance purposes.

9 Any questions on the tax administration
10 concepts?

11 (NO RESPONSE).

12 EXECUTIVE DIRECTOR ZINGALE: And finally, one
13 in the property tax area. This deals with the
14 ability of a taxpayer on estimated payments to file
15 quarterly. Failure to make that first quarterly
16 payment timely currently has an inconsistent
17 treatment amongst tax collectors. That's a
18 recommendation of the Association. This is
19 providing a consistent application across all tax
20 collector offices.

21 CFO PATRONIS: I've got one question.

22 EXECUTIVE DIRECTOR ZINGALE: Those are all of
23 our concepts.

24 GOVERNOR DESANTIS: Great.

25 CFO PATRONIS: On that last note --

1 EXECUTIVE DIRECTOR ZINGALE: Sure.

2 CFO PATRONIS: -- and thank you for being
3 here.

4 I've had several requests, primarily from
5 people in the construction business. Historically,
6 because you've forgotten more than I'll know about
7 this, when it comes to the discount that are
8 provided by property tax collectors based on when
9 they paid their property tax bill. If they paid
10 earlier, they get a bigger discount.

11 There has been some ask about allowing that
12 discount to be extended out to the first of the
13 year. Can y'all work on at least some
14 understanding back to our office of what type of
15 fiscal impact that could have --

16 EXECUTIVE DIRECTOR ZINGALE: Absolutely. Be
17 glad to.

18 CFO PATRONIS: -- by delaying it, or do you --
19 I'm sure that's probably been requested of you
20 before. Any insight?

21 EXECUTIVE DIRECTOR ZINGALE: Well, I think the
22 preliminary look at that, both in consultation with
23 our legal counsel and the Governor's legal counsel
24 is that we legally can't do that without a
25 constitutional change.

1 CFO PATRONIS: So it does require a
2 constitutional change to do that?

3 EXECUTIVE DIRECTOR ZINGALE: I'm pretty sure
4 it does, yes sir.

5 CFO PATRONIS: Okay.

6 EXECUTIVE DIRECTOR ZINGALE: This one,
7 however, doesn't deal with that issue.

8 CFO PATRONIS: Right.

9 EXECUTIVE DIRECTOR ZINGALE: This deals with a
10 large contractor that may be choosing to pay and
11 get the discount by doing an installment payment.
12 They get to pay it a quarter, quarter, quarter,
13 quarter. If they miss that first payment, some of
14 them are charged a penalty by a tax collector;
15 other ones are not charged a penalty. This allows
16 them --

17 CFO PATRONIS: Inconsistent.

18 EXECUTIVE DIRECTOR ZINGALE: -- not to be
19 charged a penalty if they are late for that first
20 month.

21 CFO PATRONIS: Got you.

22 EXECUTIVE DIRECTOR ZINGALE: Request approval
23 to go forward.

24 GOVERNOR DESANTIS: Okay. I move to approve.
25 Is there a second?

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CFO PATRONIS: Second.

ATTORNEY GENERAL MOODY: Second.

GOVERNOR DESANTIS: No objections, it carries.

Thank you, sir.

EXECUTIVE DIRECTOR ZINGALE: Thank you.

Appreciate being here.

GOVERNOR DESANTIS: Yep.

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STATE OF FLORIDA

IN RE: MEETING OF THE GOVERNOR AND
CABINET

_____ /

CABINET MEMBERS: GOVERNOR RON DESANTIS
ATTORNEY GENERAL ASHLEY MOODY
CHIEF FINANCIAL OFFICER JIMMY PATRONIS
COMMISSIONER OF AGRICULTURE
NIKKI FRIED

DATE: DECEMBER 15, 2020

LOCATION: CABINET MEETING ROOM
LOWER LEVEL, THE CAPITOL
TALLAHASSEE, FLORIDA

TRANSCRIBED BY: JILLIAN BITZER, FPR
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DEPARTMENT OF REVENUE

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2
3 GOVERNOR DESANTIS: All right. Department of
4 Revenue, Dr. Zingale.

5 DR. ZINGALE: Good morning, Governor and
6 Cabinet.

7 GOVERNOR DESANTIS: Good morning.

8 DR. ZINGALE: Always a pleasure to be here, a
9 privilege.

10 Only one item on the agenda today. It'll go
11 fairly quickly. Twelve rules. The rules primarily
12 govern the Department's certification and training
13 program for property appraisers, tax collectors,
14 their staff, Department of Revenue staff. A lot of
15 the administrative conformity to the statute.
16 We're gonna do the double approval. We are gonna
17 have a rule hearing in January. If there's any
18 substantive changes to what's in front of you now,
19 we'll bring it back, the corrections to those
20 changes.

21 Item No. 1, the Department respectfully
22 requests approval of an authority to publish notice
23 of proposed rules in the Florida Administrative
24 Registry for rules related to property tax
25 oversight and further requests approval to file and

1 certify for final adoption under Chapter 120
2 Florida Statutes, if the substance of the proposed
3 rules remain unchanged upon reaching the date of
4 final adoption.

5 The Department intends to hold a rule hearing
6 in January to primarily listen to additional public
7 testimony, but at this point in time requests
8 adoption.

9 GOVERNOR DESANTIS: I move to approve.

10 Is there a second?

11 CFO PATRONIS: Second.

12 COMMISSIONER FRIED: Second.

13 GOVERNOR DESANTIS: No objection. Motion
14 carries.

15 DR. ZINGALE: Special, special Christmas to
16 you and your family.

17 GOVERNOR DESANTIS: You too.

18 CFO PATRONIS: I got one question.

19 GOVERNOR DESANTIS: Oh, question.

20 CFO PATRONIS: Doctor Z, are you going to
21 introduce your new executive -- deputy executive
22 director.

23 DR. ZINGALE: I have a Deputy Director Lisa.
24 I only know her as Lisa Harvey Vickers, but
25 Ms. Vickers has started with us at the beginning of

1 the month. It's a pleasure to have her back. She
2 was my deputy for many, many years. Was the
3 director of the Department for six years. Even
4 coming back to the Department at this time, Lisa
5 was director of the Department of Revenue during
6 the Great Recession. Things to deal with that will
7 be coming up over the next week -- month and a
8 half, how to deal internally to the department in
9 terms of cutbacks and problems. A great asset,
10 lawyer, economist. We have a good team and we're
11 pleased to have her back. Thank you. Appreciate
12 that. Merry Christmas.

13 GOVERNOR DESANTIS: Merry Christmas.

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ATTACHMENT 2



June 15, 2021

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Beau Beaubien, Director of Cabinet Affairs

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Tanya Cooper, Director of Cabinet Affairs

The Honorable Ashley Moody, Attorney General
Attention: Dan Olson, Director of Governmental Affairs
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Nikki Fried, Commissioner of Agriculture
Attention: Kyle W. Troop, Director of Cabinet Affairs
Lasha Williams-Potts, Deputy Director of Cabinet Affairs

THRU: Jim Zingale, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Approval to File Notices of Proposed Rules and Hold Public Hearings; and Requesting Approval of Filing and Certifying Proposed Rules for Final Adoption if the Rules Remain Unchanged

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Governor and Cabinet approval to hold public hearings for the proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for the following proposed rules:

Florida's Address/Jurisdiction Database

- Rule 12A-1.111, F.A.C., Department of Revenue Electronic Database
- Rule 12A-19.071, F.A.C., Department of Revenue Electronic Database
- Rule 12A-19.100, F.A.C., Public Use Forms
- Rule 12B-8.0016, F.A.C., Department of Revenue Electronic Database

Updates to Sales and Use Tax Rule Language

- Rule 12A-1.006, F.A.C., Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property
- Rule 12A-1.007, F.A.C., Aircraft, Boats, Mobile Homes, and Motor Vehicles
- Rule 12A-1.032, F.A.C., Computers and Related Systems
- Rule 12A-1.044, F.A.C., Vending Machines

The Department further requests final adoption of these rules and 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, including materials incorporated by reference, remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

Florida's Address/Jurisdiction Database

Why are the proposed rules necessary?

The creation of Rule 12A-1.111, F.A.C., and the revisions to Rules 12A-19.071 and 12B-8.0016, F.A.C., will adopt, respectively, Emergency Rules 12AER20-13, 12AER20-14, and 12BER20-16, F.A.C., as permanent rules. These rules implement 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.

Rule 12A-1.111, F.A.C., incorporates a new form for the submission of database changes for purposes of sales tax, discretionary sales surtax, and any tourist development tax required to be remitted to the Department of Revenue. The proposed revisions for Rules 12A-19.071 and 12B-8.0016, F.A.C., reflect changes resulting from the creation of Rule 12A-1.111, F.A.C., remove obsolete language, 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 revised forms that have been amended to accommodate the creation of Rule 12A-1.111, F.A.C. Additionally, proposed revisions include the incorporation of 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.)]

What do the proposed rules do?

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

The following materials are proposed for incorporation, by reference, into the corresponding rules:

- Rule 12A-1.111, F.A.C.
 - Form DR-700023: Notification of No Change to the Address/Jurisdiction Database for Sales and Use Tax (new form)
- Rule 12A-19.071, F.A.C.
 - Form DR-700002: User's Guide for the Address/Jurisdiction Database

- Rule 12A-19.100, F.A.C.
 - Form DR-700016: Florida Communications Services Tax Return
 - 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

What external interest is anticipated? None.

Were comments received from external parties? No.

A rule development workshop was scheduled to be held on May 19, 2021, if requested in writing. No request was received, and no workshop was held. No written comments were received by the Department.

Updates to Sales and Use Tax Rule Language

Why are the proposed rules necessary?

The purpose of the proposed amendment to Rule 12A-1.006, F.A.C. (Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property) is to: (1) remove provisions regarding charges for the repair and maintenance of certain aircraft that are provided in paragraph 12A-1.007(10)(j), F.A.C., 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).

What do the proposed rules do?

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 following Federal Regulation is proposed for incorporation, by reference, into the corresponding rule:

- Rule 12A-1.007, F.A.C.
 - 14 C.F.R. § 21.113 (2018): Requirement for supplemental type certificate

What external interest is anticipated? None.

Were comments received from external parties? No.

A rule development workshop was scheduled to be held on May 19, 2021, if requested in writing. No request was received, and no workshop was held. No written comments were received by the Department.

Enclosure:

For each rule, attached are copies of:

- Summaries of the proposed rules, which include:
 - Statements of facts and circumstances justifying the rules
 - Federal comparison statements
 - Summary of the workshop
- Rule text
- Incorporated materials

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE

SALES AND USE TAX

AMENDING RULES 12A-1.006, 12A-1.007, 12A-1.032, and 12A-1.044

CREATING RULE 12A-1.111

SUMMARY OF PROPOSED RULES

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.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of the proposed amendment to Rule 12A-1.006, F.A.C. (Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property) is to: (1) remove provisions regarding charges for the repair and maintenance of certain aircraft that are provided in paragraph 12A-1.007(10)(j), F.A.C., 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.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

May 19, 2021

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on May 5, 2021 (Vol. 47, No. 87, pp. 2047-2048), to advise the public of the proposed changes to Rules 12A-1.006, 12A-

1.007, 12A-1.032, and 12A-1.044, F.A.C., the creation of Rule 12A-1.111, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on May 19, 2021. No request was received, and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

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

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

12A-1.032 Computers and Related Systems

12A-1.044 Vending Machines

12A-1.111 Department of Revenue Electronic Database

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12A-1.006, F.A.C. (Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property) is to: (1) remove provisions regarding charges for the repair and maintenance of certain aircraft that are provided in paragraph 12A-1.007(10)(j), FA.C., 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), FA.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 rule 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 the statement of estimated regulatory costs, or to 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)(1), 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 (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: TBD

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~~ 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 or 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.

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: TBD

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

§21.111

regulations in effect on the date of the application for the change.

(e) An application for a change to a type certificate for a transport category aircraft is effective for 5 years, and an application for a change to any other type certificate is effective for 3 years. If the change has not been approved, or if it is clear that it will not be approved under the time limit established under this paragraph, the applicant may do either of the following:

(1) File a new application for a change to the type certificate and comply with all the provisions of paragraph (a) of this section applicable to an original application for a change.

(2) File for an extension of the original application and comply with the provisions of paragraph (a) of this section. The applicant must then select a new application date. The new application date may not precede the date the change is approved by more than the time period established under this paragraph (e).

(f) For aircraft certificated under §§21.17(b), 21.24, 21.25, and 21.27 the airworthiness requirements applicable to the category of the product in effect on the date of the application for the change include each airworthiness requirement that the FAA finds to be appropriate for the type certification of the aircraft in accordance with those sections.

(g) Notwithstanding paragraph (b) of this section, for transport category airplanes, the applicant must show compliance with each applicable provision of part 26 of this chapter, unless the applicant has elected or was required to comply with a corresponding amendment to part 25 of this chapter that was issued on or after the date of the applicable part 26 provision.

[Doc. No. 28903, 65 FR 36266, June 7, 2000, as amended by Amdt. 21-90, 72 FR 63404, Nov. 8, 2007; Amdt. 21-96, 77 FR 71695, Dec. 4, 2012; Doc. No. FAA-2015-1621, Amdt. 21-100, 81 FR 96689, Dec. 30, 2016]

Subpart E—Supplemental Type Certificates

SOURCE: Docket No. 5085, 29 FR 14568, Oct. 24, 1964, unless otherwise noted.

14 CFR Ch. I (1-1-20 Edition)

§21.111 Applicability.

This subpart prescribes procedural requirements for the issue of supplemental type certificates.

§21.113 Requirement for supplemental type certificate.

(a) If a person holds the TC for a product and alters that product by introducing a major change in type design that does not require an application for a new TC under §21.19, that person must apply to the FAA either for an STC, or to amend the original type certificate under subpart D of this part.

(b) If a person does not hold the TC for a product and alters that product by introducing a major change in type design that does not require an application for a new TC under §21.19, that person must apply to the FAA for an STC.

(c) The application for an STC must be made in the form and manner prescribed by the FAA.

[Doc. No. FAA-2006-25877, Amdt. 21-92, 74 FR 53387, Oct. 16, 2009; Doc. No. FAA-2018-0119, Amdt. 21-101, 83 FR 9169, Mar. 5, 2018]

§21.115 Applicable requirements.

(a) Each applicant for a supplemental type certificate must show that the altered product meets applicable requirements specified in §21.101 and, in the case of an acoustical change described in §21.93(b), show compliance with the applicable noise requirements of part 36 of this chapter and, in the case of an emissions change described in §21.93(c), show compliance with the applicable fuel venting and exhaust emissions requirements of part 34 of this chapter.

(b) Each applicant for a supplemental type certificate must meet §§21.33 and 21.53 with respect to each change in the type design.

[Amdt. 21-17, 32 FR 14927, Oct. 28, 1967, as amended by Amdt. 21-42, 40 FR 1033, Jan. 6, 1975; Amdt. 21-52A, 45 FR 79009, Nov. 28, 1980; Amdt. 21-61, 53 FR 3540, Feb. 5, 1988; Amdt. 21-68, 55 FR 32860, Aug. 10, 1990; Amdt. 21-71, 57 FR 42854, Sept. 16, 1992; Amdt. 21-77, 65 FR 36266, June 7, 2000]

§21.117 Issue of supplemental type certificates.

(a) An applicant is entitled to a supplemental type certificate if the FAA



**Notification of No Change
to the Address/Jurisdiction Database
for Sales and Use Tax**

**DR-700023
N. 08/20**
Rule 12A-1.111, F.A.C.
Effective 08/20

Submit a “**Notification of No Change**” using the Department of Revenue’s website at floridarevenue.com/taxes/pointmatch.

Name of authorizing official:	Title:
Telephone No.:	Fax No.:
Email:	
County:	Database Effective Date (check only one and complete year): [] January 1, _____ [] July 1, _____
Electing No Change: <input type="checkbox"/> By checking this box, I, as representative for the county, indicate that I have reviewed the database addresses for the county and that there are no changes required.	
_____ Signature	
_____ Date	

For more information, call the Department’s Local Government Unit at 850-717-6630 or send an email to local-govt-unit@floridarevenue.com.

FOR DOR USE ONLY	
Tracking number: _____	Date: _____

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE

COMMUNICATIONS SERVICES TAX

AMENDING RULES 12A-19.071 and 12A-19.100

SUMMARY OF PROPOSED RULES

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

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

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.)]

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

May 19, 2021

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on May 5, 2021 (Vol. 47, No. 87, pp. 2048-2049), to advise the public of the proposed changes to Rules 12A-19.071 and 12A-19.100 F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on May 19, 2021. No request was received, and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

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 situsing 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 rule 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 the statement of estimated regulatory costs, or to provide a 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 (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: TBD

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 ~~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-___+0802), 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	
<u>(4)(a) DR-700016</u>	<u>Florida Communications Services Tax Return (R. 03/21)</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-____)	<u>04/21</u>
<u>(b) (a) DR-700016</u>	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-700022	<u>Notification of Changes to the Address/Jurisdiction Database</u> 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)	<u>12/20 01/14</u>
(9) DR-700025	<u>Objection to Address Assignment in the Address/Jurisdiction Database</u> 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)	<u>08/20 01/14</u>
(10)	No change	

(11) DR-700027	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) through (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 ~~19-071(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: TBD

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



User's Guide for the Address/Jurisdiction Database

Procedures, Standards and Helpful Hints

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Introduction to Florida's Address/Jurisdiction Database

The Florida Department of Revenue maintains a statewide electronic database that designates the jurisdiction (e.g., municipality or unincorporated area of a county), the county, and certain special districts for addresses in Florida. The database has over 10 million single address records for the over 400 incorporated municipalities and 67 counties of Florida. The database designates the local taxing jurisdictions for communications services tax. For insurance premium tax, the database indicates the police and fire codes for those local jurisdictions participating in firefighter pensions or municipal police pensions. For sales tax, the database designates the county for sales and use tax and discretionary sales surtax and the sub-county special district for tourist development tax.

This User's Guide provides instructions and tips to assist users with maintaining and updating their addresses in the database.

Public Use of the PointMatch Web Application

The PointMatch website provides public users access to Florida's Address/Jurisdiction Database without registering to create an account. The three public use features are:

- **Address Lookup** allows a user to find tax rates for any address in Florida. Searches can be conducted in a variety of ways, and results are returned based on the user's search criteria. Results are displayed in a grid table and can be sorted in several ways for easier viewing. The search is performed on both published and pending addresses. Pending addresses are addresses with changes that will become effective in future updates.
- **Master Address List Download** provides a user the ability to download all address listings in the entire state database or download a portion of the state by county, jurisdiction or special fire district. The database is composed of 67 county sub-files. Currently, there are four (4) incorporated municipalities that traverse county boundary lines. Those are:
 - Fanning Springs in Levy and Gilchrist counties;
 - Flagler Beach in Flagler and Volusia counties;
 - Longboat Key in Manatee and Sarasota counties; and
 - Marineland in Flagler and St. Johns counties.

With addresses in multiple counties, users will need to search the files of two counties to get all addresses for those multi-county municipalities. In cases where an address crosses jurisdictional boundaries, users must download two jurisdictions to get all the units for that multi-jurisdictional address.

- **Request a Correction** allows public users to file objections for omitted addresses or incorrectly assigned addresses. This feature is discussed in detail later in the User's Guide.

Address Lookup Information

Search results are displayed based on the criteria entered by the user. Vague or broad searches may return numerous addresses. It may be necessary to be specific in a search to return a smaller number of results or to sort the results table to organize the addresses returned. Users must enter the address information (i.e., street name and street suffix) into individual fields, as displayed below:

Address Information

House Number: 2450
 Pre-Dir (N,S): [Dropdown]
 Street Name (do not include street type): SHUMARD OAK
 Street Type (AVE, BLVD, ST): BOULEVARD
 Post-Dir (N,S): [Dropdown]

City Name: [Text Box]
 ZIP Code: [Text Box]

Jurisdiction Information

County Name: [Dropdown]
 Jurisdiction Name: [Dropdown]
 Special Fire District Name: [Dropdown]

Hint
 Try removing the City Name or ZIP Code from your search. Your results will be broadened.

The default sorting order is ascending by street name. This is displayed in the “Street” column by a blue up-pointing arrow and the number “1” next to the arrow. Results can be further sorted by any or all other columns. For each column sorted, a number appears next to the name to show the current order of the sorted result. In the example below, the search performed is for all streets in the state with “Cleveland” in the name. It is sorted by: 1) Street, 2) Suffix, 3) Predir, 4) Postdir, and 5) Number. The search resulted in 2,975 entries and shows the first 10 results. The sort affects all results, not just the page displayed.

Sorting Order

5
 3
 1
 2
 4
 ?

Showing 1 to 10 of 2975 entries. Download All											
#	Number ⁵	Predir ³	Street ¹	Suffix ²	Postdir ⁴	City	ZIP	Fire Code	Police Code	Jurisdiction	County
1	1		CLEVELAND	AVE		WINTER HAVEN	33881	985		MULBERRY	POLK
2	2		CLEVELAND	AVE		WINTER HAVEN	33881			LAKELAND	POLK
3	98		CLEVELAND	AVE		WINTER HAVEN	33881			LAKELAND	POLK
4	99		CLEVELAND	AVE		WINTER HAVEN	33881	985		MULBERRY	POLK
5	100		CLEVELAND	AVE		WINTER HAVEN	33881			LAKELAND	POLK
6	100		CLEVELAND	AVE		LARGO	33770	553		INDIAN ROCKS BEACH	PINELLAS
7	100		CLEVELAND	AVE		PALATKA	32177	743		PUTNAM County Unincorporated	PUTNAM
8	100		CLEVELAND	AVE		COCOA BEACH	32931			WEST MELBOURNE	BREVARD
9	101		CLEVELAND	AVE		COCOA BEACH	32931			WEST MELBOURNE	BREVARD
10	101		CLEVELAND	AVE		PALATKA	32177	743		PUTNAM County Unincorporated	PUTNAM

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By clicking the column name once, this sorts data by the column name in ascending order. Clicking the column name twice will sort by column name in descending order. Clicking the column three times will remove the sorting from the column. Sort criteria for the results table are saved each time a search is performed. Clicking the “Clear” action button will only clear the fields and will not remove the sorting order. Thus, the user will be required to either manually unsort all columns or click the Address Lookup link on the left-side navigation menu to clear the page and start over.

Ascending order sorts text from A to Z and numeric information from low to high.

Descending order sorts text from Z to A and numeric information from high to low.

Address Information Display

Once a search is performed, the address at the top of the results list will be highlighted in yellow. To select a different address, the user should click on the number in the “#” column. The selected address will highlight yellow. Information for the yellow highlighted address is displayed below the search results table. This information is specific to only the highlighted address. It is important to note that certain tax rates in Florida differ by jurisdiction or by county. For example, when locating CST rates for an address, the “City” name does not equate to “Jurisdiction.” The City name column only denotes the *mailing* city associated with the ZIP code and should not be used to determine the taxing jurisdiction of the address. For a selected address, as shown below, the total local communications services tax rate, state communications services tax rate, and gross receipts tax rates for communications services are provided. The Sales and Use Tax rates, including Discretionary Sales Surtax, are listed separately. Local Option Tourist Development Tax rate (bed tax) can be found by clicking the link to the table of these rates. Links are also provided for other information on tax rates.

Selected Address Tab: Information displayed is the general mailing information for the address highlighted on the grid table. If the address is pending, additional details are displayed.

General Details Tab: Displays the county and place codes for the selected address. If the jurisdiction has a participating fire district, the codes will also be displayed.

Communications Services and Sales Tax Tabs: Displays the current tax rates for the jurisdiction and county of the address. Additional information links are provided for the user to research each tax type.

Other Tax Links Tab: Provides a link to the Department’s website for Insurance Premium Tax information.

Request a Correction Tab: This section allows the user to request a correction to the selected address. This will initiate the objections process for the selected address. This is discussed in detail later in the User’s Guide.

<p>Selected Address</p> <p>2056 NE NEWBERRY DR ARCADIA FL 34266-5695</p>	<p>General Details</p> <p>Place: UNINCORPORATED DESOTO Feature ID: 000000000 County: DESOTO FIPS Code: 027 State: FL FIPS Code: 12</p>																								
<p>Communications Services Tax</p> <table border="0"> <tr><td>Total Local Rate:</td><td>5.82 %</td></tr> <tr><td>State Tax Rate:</td><td>6.65 %</td></tr> <tr><td>Gross Receipts Tax Rate:</td><td>2.52 %</td></tr> <tr><td>Gross Receipts Tax Rate, if residential exemption applies:</td><td>2.37 %</td></tr> <tr><td>Direct-to-Home Satellite Services Rate:</td><td>13.17 %</td></tr> <tr><td colspan="2"><small>No local rate applies.</small></td></tr> </table> <p>Read about Communications Services Tax</p>	Total Local Rate:	5.82 %	State Tax Rate:	6.65 %	Gross Receipts Tax Rate:	2.52 %	Gross Receipts Tax Rate, if residential exemption applies:	2.37 %	Direct-to-Home Satellite Services Rate:	13.17 %	<small>No local rate applies.</small>		<p>Sales Tax</p> <table border="0"> <tr><td>State Sales Tax (General Rate):</td><td>6.00 %</td></tr> <tr><td colspan="2"><small>Other sales tax rates may apply, e.g: Electricity(7%). Read about Sales Tax</small></td></tr> <tr><td>Discretionary Sales Surtax (County Tax):</td><td>0.00 %</td></tr> <tr><td colspan="2"><small>A \$5,000 limitation may apply under certain conditions. Read about Discretionary Sales Surtax</small></td></tr> <tr><td>Local-Option Tourist Development Tax (Bed tax):</td><td>0.00 %</td></tr> <tr><td colspan="2"><small>Applies to transient rentals of 6 months or less. Many counties self-administer tourist development tax. For a list of tax rates click here and search for form "dr15tdt"</small></td></tr> </table>	State Sales Tax (General Rate):	6.00 %	<small>Other sales tax rates may apply, e.g: Electricity(7%). Read about Sales Tax</small>		Discretionary Sales Surtax (County Tax):	0.00 %	<small>A \$5,000 limitation may apply under certain conditions. Read about Discretionary Sales Surtax</small>		Local-Option Tourist Development Tax (Bed tax):	0.00 %	<small>Applies to transient rentals of 6 months or less. Many counties self-administer tourist development tax. For a list of tax rates click here and search for form "dr15tdt"</small>	
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<p>Other Tax Links</p> <p>Read about Insurance Premium Tax</p>	<p>Request a Correction</p> <p>If you find this is an incorrect address, you may request a correction.</p>																								

Read our [disclaimer](#) for information about updates and tax rate liability.

General Information Tables

Several tables are provided with general information on tax rates and codes used in the PointMatch system. The Communications Services Tax Rate table provides current information on communications service tax rates for all jurisdictions in Florida. The Discretionary Sales Surtax Rate table provides the current discretionary sales surtax rates for all Florida counties. The County and Place Codes table (see *County FIPS Codes and Place Feature ID Codes* section) provides the jurisdictional codes for all jurisdictions in Florida.

The Fire Codes and Police Codes tables (described in more detail below) provide the 3-digit fire and police codes for all taxing jurisdictions. All tables have sorting, filtering, and downloading capabilities.

Filtering Tips

The filtering feature on the provided tables allows a user to “filter out” specific information for jurisdictions. There are two methods of filtering available:

Selection Filter: Some columns can be filtered by the information within the column. By selecting the filter icon, the user can check one or more boxes to determine the exact information to be displayed as shown below.

Showing 1 to 25 of 195 entries. [Download All](#) First Prev Next Last

#	Code	Name	County	Eff. Date	Exp. Date
1	015	<input type="checkbox"/> Select All		1/1/2000	
2	017	<input checked="" type="checkbox"/> ALTAMONTE SPRINGS		1/1/2000	
3	021	<input type="checkbox"/> APOPKA		1/1/2000	
4	023	<input type="checkbox"/> ARCADIA		1/1/2000	
5	024	<input type="checkbox"/> ATLANTIC BEACH		1/1/2000	
6	025	<input type="checkbox"/> ATLANTIS		1/1/2000	
7	027	<input type="checkbox"/> AUBURNDALE		1/1/2000	
8	029	ESTERO FCD		1/1/2000	
9	033	HOLLEY-NAVARRRE FCD		1/1/2000	
10	043	MIDWAY FCD		1/1/2000	
11	047	NORTH BAY FCD		1/1/2000	

Data Filter: In some columns, the user can filter the data in a column to return a broader range of information. This feature first requires the user to set the parameters of the data (e.g., contains, does not contain, begins with) then to enter values to return.

Showing 1 to 25 of 195 entries. [Download All](#) First Prev Next Last

#	Code	Name	County	Eff. Date	Filter	Value	Exp. Date
1	015	BOCA GRANDE FCD		1/1/2000	ends with	2000	
2	017	BONITA SPRINGS FCD		1/1/2000	is		
3	021	DESTIN FCD		1/1/2000	is not		
4	023	EAST LAKE TARPON FCD		1/1/2000	contains		
5	024	EAST NAPLES FCD		1/1/2000	does not contain		
6	025	EAST NICEVILLE FCD		1/1/2000	begins with		

County FIPS Codes and Place Feature ID Codes

To facilitate the correct identification of Florida local taxing jurisdictions, the PointMatch system uses 3-digit County FIPS Code and the 9-digit GNIS Feature ID, also called “Place Feature ID”. The Place Feature ID is a permanent, unique identifying number for a geographic feature record. This number is assigned by the Geographic Names Information System (GNIS) and used as a relational key for uniquely identifying, indexing, and searching geographic features, and for integrating or reconciling GNIS data with other data sets. The number has no information content. The Place Feature ID supersedes the Federal Information Processing Standard (FIPS) 55 Place Code as the Federal standard unique feature identifier.

A compilation of all codes to identify a jurisdiction can be found under the General Information navigation area under *County and Place Codes*. These can be used to determine the correct identifier for a local government. It is important to note that all unincorporated areas for Florida appear as “000000000” in the Place Feature ID field in the Master Address Listings.

Special fire districts do not have assigned Place Feature ID codes. The example below denotes 123 Main Street, Tallahassee FL, 32301 as being in the jurisdiction of Unincorporated Leon County.

Address	Mailing City	ZIP	County	Jurisdiction	Jurisdictional Identifier for the Address
123 Main Street	Tallahassee	32301	073	000000000	073 -- Leon County 000000000 -- Unincorporated Area

Florida Fire and Police Codes

Addresses in the database are used by insurance companies to assign premiums to the proper local taxing jurisdiction for the purposes of the Firefighters’ and Police Officers’ Pension Trust Funds (Chapters 175 and 185, Florida Statutes). A fire or police code will only appear on the Florida Fire Codes and Florida Police Codes tables if the jurisdiction is currently participating in the Firefighters’ and Police Officers’ Pension Trust Funds.

When the Department of Revenue is notified by the Department of Management Services that a local taxing jurisdiction is participating or is no longer participating, the Department will update the codes on the addresses for that jurisdiction. Municipal fire and police codes are automatically updated because they are associated with the jurisdictional boundaries of a municipality. Special fire control districts do not generally follow municipal or county boundary lines; therefore, the special fire control district must manually identify the addresses within its jurisdiction. It is also important to note that codes assigned to special fire control districts all begin with "0."

For more information on Insurance Premium Taxes and Fees visit <http://floridarevenue.com/taxes/taxesfees/Pages/ipt.aspx>

For more facts and information on the Firefighters' and Police Officers' Pension Trust Funds visit http://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans/municipal_police_and_fire_plans/facts_and_figures

Pending Addresses Display

The address search result may return pending addresses not in the current published Master Address List. Addresses are updated and posted semi-annually 90 days prior to an effective date of January 1 or July 1. All local governments are primarily responsible for maintaining the address information provided on this site. Due to the frequent changes in municipal boundaries and the development of new subdivisions, this site may not be able to assign correct tax information to every address. However, once the addresses are updated by the local government, the information will be reflected in the next effective database.

If a search results in a pending address to be reflected in a future published Master Address List, the address will be shown in red. The pending addition and the pending deletion will both show in the result table along with information in the Selected Address tab on actions being taken on the address. A search which returns a pending address will appear as follows:

Showing 1 to 2 of 2 entries. Download All											First	Prev	Next	Last	
#	Number	Predir	Street	Suffix	Postdir	City	ZIP	County	Jurisdiction	Fire Code	Police Code				
1	100	E	10TH	AVE		HAVANA	32333	GADSDEN	QUINCY	816					
2	100	E	10TH	AVE		HAVANA	32333	GADSDEN	HAVANA	438					

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**This address has been flagged as a pending change due to a recently approved local government update. It may differ from the current published Master Address List as the database is updated semi-annually.*
Information displayed below is for the highlighted address above.

Selected Address	General Details
100 E 10TH AVE HAVANA FL 32333 <i>This address will be added to the database effective 1/1/2014.</i>	Fire District: QUINCY Participating: Yes Place: QUINCY Feature ID: 002404581 County: GADSDEN FIPS Code: 039 State: FL FIPS Code: 12

Account Management

Registration for the PointMatch web application supports an organization's ability to either review and update the database, file objections to the database, or have a company database certified or recertified. Access to secure areas of the system is allowed only through password-protected log-in procedures. Additional features not available to public users are:

- **Address Lookup** allows a registered user all the features it offers to public users in addition to downloading address search results. For example, if a jurisdiction chooses not to download the entire jurisdiction because they would only like to see all addresses in a particular ZIP code or all addresses on one street, this feature accommodates this need. Sorting functions allow for easier manipulation of the resulting addresses.
- **Pending Address Files** downloads give registered users access to only addresses that are pending addition or deletion since the previous published Master Address List.

Account Types & Role Types

Five account types are used to define an organization's functions in the database. Each account type is assigned an access code to permit registration of users within their organization. As a supplement to an account type, role types specify an individual user's purpose in the database for the organization. One of the following account types must be chosen for a user to begin creating an account profile:

Local Government Employee (GOV): This account type is for an employee of a Florida jurisdiction or county who has been designated as a representative to monitor and maintain the jurisdiction or county assignment of addresses in the database. There are two kinds of users for the GOV account type: Jurisdiction (e.g., municipality or unincorporated area of a county) and County. Generally, jurisdiction users monitor and maintain the jurisdiction assignment of addresses for their respective jurisdiction. County users monitor and maintain the database for county assignment of addresses for their respective county.

When submitting a registration request as a Local Government Employee, the registrant must select either jurisdiction or county user.

Account Type: Local Government Employee
 Communications Services Provider
 Communications Services Tax Address Vendor
 Special Fire District Employee
 Insurance Company or Vendor

Access Code: GOV-2020

LGU Type: County
 Jurisdiction

Role: Submitter
 Approver
 Read Only

First Name:

Last Name:

Title:

Email Address:

Phone Number: - - x

Address:

City:

State: --- Select a State ---

ZIP:

Terms of service:

By registering for this restricted area website, you (the Authorized User) agree to comply with the following terms of this Agreement and to enter into a binding contract between you and the Florida Department of Revenue (hereinafter "Department"). If you disagree with any of the following terms, please do not register. If you fail to comply with the terms governing

 I have read and agree to these terms and conditions.

Communications Services Provider (CSP): Business that provides communications services within the state and is planning to certify or re-certify its own database to receive a higher collection allowance is assigned to this account type. A provider must also register to file an objection to the Address/Jurisdiction Database.

Communications Services Tax Address Vendor (CSV): This account type is for businesses that provide database services to communications services providers for the assignment of customer addresses to tax jurisdictions in Florida, and would like to certify or re-certify their address database so their customers can receive a higher collection allowance. Vendors must also register to file an objection to the database.

Special Fire District Employee (SFD): This account type is for an employee of a Florida special fire control district who has been designated by the special fire district as a representative who will maintain fire code information in the Address/Jurisdiction Database for insurance premium tax purposes.

Insurance Company or Vendor (INS): An insurance company insuring property in the state. Registration is required for an insurance company or vendor to object to the Address/Jurisdiction Database.

Role types are required per account type to define the functions available to the user after registration. When registering, users must select at least one of the following, if available based on the account type selected:

Approver role is reserved for the GOV Jurisdiction User and SFD account types *only*. The Approver is authorized to review, revise and approve changes to the Address/Jurisdiction Database on behalf of a jurisdiction (e.g., municipality or unincorporated area of a county) or special fire control district. Each jurisdiction and special fire control district is permitted to have two (2) active Approvers. A GOV County User will only be added as an Approver for a jurisdiction within the user's county when:

- the County User is the current Approver for the unincorporated area of the county, or,
- the Local Government Unit receives written approval (by emailing **local-govt-unit@floridarevenue.com**) from a jurisdiction authorizing the GOV County User as an Approver for the jurisdiction

As a result, a County User will not be able to register as an approver and approve changes it submits unless the county representative is the Approver for the unincorporated area, or the jurisdiction has authorized them as an Approver. Approvers will be designated as the official contacts for a taxing jurisdiction and their contact information will be in the Local Government Contact List for Communications Services Tax and the Local Government Contact List for Insurance Premium Tax.

Submitter role is allowed for all account types, but user functions will vary depending on the account type. For GOV and SFD account types, the Submitter is a user who will upload files to update and maintain address information in the database. Two (2) active Submitters are allowed per jurisdiction or special fire district. Counties will also be permitted up to two submitters. The county submitters will be added to all local taxing jurisdictions within the county upon approval of the registration by the Local Government Unit. For the CSP and CSV account types, the Submitter can upload files for objections or to certify or recertify an address database. For the INS account type, the Submitter can upload files for objections.

Read Only users are authorized to monitor database activities for an organization. For the GOV and SFD account types, this user can review project and case information but has no ability to submit, alter or approve updates. Five (5) active read only users are allowed per taxing jurisdiction. For the CSP and CSV account types, the user will be allowed to monitor certification progress. The Read Only role may not be used in combination with any other role and is not available for the INS account type.

Creating an Account and Updating Your Profile

The **first** Approver role access request for all taxing jurisdictions or special fire control districts will be reviewed and approved or denied by the Local Government Unit. All access requests by GOV County Users, CSP, CSV, and INS account types, will be reviewed and approved or denied by the Local Government Unit. When creating an account, the user's email address will serve as the user ID. The Local Government Unit will provide notification of approval or denial via the email on file and will include instructions on any action required. If approved, the email will contain a temporary password that must be changed at the first log in attempt.

The "Update My Profile" link is provided for users to change basic contact information. If a user moves to a new jurisdiction, it will be the responsibility of the previous jurisdiction Approver to disable the user's access.

Maintaining Users

For GOV Jurisdiction User and SFD account types, the Approver role is tasked with approving, denying, and disabling users within their jurisdiction. A jurisdiction can have up to nine (9) active users at a time. The number of active users in a role cannot exceed the set limits mentioned above in the role descriptions. The “My Jurisdiction Users” queue displays the role and contact information for all past and present users in a jurisdiction. The Approver has the ability to remove access for former employees to make room for new employees requesting access. Email notifications are sent to the Approvers when a registration request is received for the jurisdiction. If the user is requesting assignment to a role that already has the maximum number of active users, the Approver must disable a user to allow a new user in the role. In the example shown below, a new user is requesting Submitter access in the Gainesville jurisdiction. The Approver must remove Submitter 2 to allow Submitter 3 access.

Step 1: Select “My Jurisdiction Users” in the Customer Account navigation area. From here, the Approver can see the pending request from Submitter 3 and that there are already 2 active users occupying that role. Upon review of the pending request, the system will not allow approval of the request until a user has been removed.

Florida Department of Revenue
Address Data

Customer Account
[Alerts & Notifications](#)
[Logoff](#)
[Change My Password](#)
[Update My Profile](#)
My Jurisdiction Users
[Pending Users](#)

Project Management
[My Projects](#)
[My Cases](#)

Address Database
[Address Lookup](#)
[Master Address List Files](#)
[Approved Pending Addresses](#)
[Change Log Files](#)

My Jurisdiction Users
 All user accounts for your jurisdiction are shown below. You can modify the status and profile rights of the users in your jurisdiction by selecting the number beside the name of the user.

Showing 1 to 7 of 7 entries. [Download All](#)

#	Status	Roles	First Name	Last Name	Phone	Email
1	Active	Submitter	Submitter #1	GAINESVILLE	222-333-4444	Submitter-1@gainesville.alachua.gov
2	Active	Submitter	Submitter #2	GAINESVILLE	222-333-4444	Submitter-2@gainesville.alachua.gov
3	Active	Approver	Approver #1	GAINESVILLE	222-333-4444	Approver-1@gainesville.alachua.gov
4	Active	Approver	Approver #2	GAINESVILLE	222-333-4444	Approver-2@gainesville.alachua.gov
5	Active	Read Only	ReadOnly #1	GAINESVILLE	222-333-4444	ReadOnly-1@gainesville.alachua.gov
6	Active	Read Only	ReadOnly #2	GAINESVILLE	222-333-4444	ReadOnly-2@gainesville.alachua.gov
7	Pending Review	Submitter	Submitter Three	Gainesville	222-333-4444	submitter2@gainesville.org

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[View Pending Users](#) [View Active Users](#)

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[Change Log Files](#)

General Information
[Communications Services](#)
[Tax Rate Table](#)

User Information
 User Profile Information
 First Name: Submitter Three
 Last Name: Gainesville
 Title: Submitter 3
 Email: submitter2@gainesville.org
 Phone: 222-333-4444
 Address: 1 Fake Street
 City: Gainesville
 State: FL
 ZIP: 99999
 Status: Pending Review
 User Type: Local Government Employee
 Roles:

Role Type	County	Jurisdiction
Submitter	ALACHUA	GAINESVILLE

[Add Role](#)

This user cannot be approved because each jurisdiction is allowed:
 • 2 Submitters
 You will not be allowed to approve this account until you disable one of the active roles. If you require assistance, please [contact the Local Government Unit](#).

Step 2: On the My Jurisdiction Users table, select the active account for Submitter #2 and disable it. This will allow the Approver to go back to the pending registration for Submitter 3 to approve it.

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Customer Account
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[My Jurisdiction Users](#)
[Pending Users](#)

Project Management
[My Projects](#)
[My Cases](#)

Address Database
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[Master Address List Files](#)
[Approved Pending Addresses](#)
[Change Log Files](#)

User Information
 User Profile Information
 First Name: Submitter #2
 Last Name: GAINESVILLE
 Title: Submitter 2 for GAINESVILLE, ALACHUA
 Email: Submitter-2@gainesville.alachua.gov
 Phone: 222-333-4444
 Address: 1 Fake Street
 City: City
 State: FL
 ZIP: 12345
 Status: Active
 User Type: Local Government Employee

Roles:

Role Type	County	Jurisdiction
Submitter	ALACHUA	GAINESVILLE

[Add Role](#)
[Disable](#)

Florida Department of Revenue
Address Data

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[My Projects](#)
[My Cases](#)

Address Database
[Address Lookup](#)
[Master Address List Files](#)
[Approved Pending Addresses](#)
[Change Log Files](#)

User Information
 User Profile Information
 First Name: Submitter Three
 Last Name: Gainesville
 Title: Submitter 3
 Email: submitter2@gainesville.org
 Phone: 222-333-4444
 Address: 1 Fake Street
 City: Gainesville
 State: FL
 ZIP: 99999
 Status: Pending Review
 User Type: Local Government Employee

Roles:

Role Type	County	Jurisdiction
Submitter	ALACHUA	GAINESVILLE

[Add Role](#)
[Approve](#) [Deny](#)

Managing Roles

The purpose of role creation for the PointMatch system is to ensure the right people are in the right position to efficiently and effectively update the system. For example, if an employee is working in the Geographic Information System or Information Technology Department, that person would be appropriate for the Submitter or Approver role(s). If an employee is working in the Finance Department or Office of Management and Budget, that person would be best served as an Approver rather than a Submitter. For other jurisdictions, one person may perform multiple functions and can occupy both roles. Before registration, it is best to take the time to decide who in the organization best fits the role description.

There are limits on account types and role type selections. Some account types do not require certain roles to perform the necessary duties prescribed for the chosen account type. A brief explanation of these limits follows:

- **Local Government Employee**
 - Available roles: Approver, Submitter, and Read Only.
 - System Functions and Limits: Local Jurisdictions and counties are tasked with providing the addresses to update the Address/Jurisdiction Database. Therefore, the only function they cannot perform is filing objections to the database using Form DR-700025. Jurisdictions and Counties must provide notification of changes using Form DR-700022.
- **Communications Services Provider**
 - Available role: Submitter and Read Only
 - System Functions and Limits: Only the Submitter and Read Only role types are available. The Submitter can submit objections and submit files for certification or recertification.
- **Communications Services Tax Address Vendor**
 - Available roles: Submitter and Read Only
 - System Functions and Limits: Only the Submitter and Read Only role types are available. The Submitter can submit objections and submit files for certification or recertification.
- **Special Fire District Employee**
 - Available roles: Approver, Submitter and Read Only
 - System Functions and Limits: Special Fire Districts are tasked with providing the fire code information for addresses in the Address/Jurisdiction Database. They are not required to provide any other information for the address. If there are issues with missing or incorrect addresses, the fire district must contact the local government representative where the address(es) is located to have the information corrected and added to the database. Users in this account type cannot file objections to the database.
- **Insurance Company or Vendor:**
 - Available roles: Submitter
 - System Functions and Limits: Users of this account type can submit objections to the database. As such, the only role required for this type is the Submitter type.

Multi-Jurisdictional Authorization

Many jurisdictions rely on county sources to maintain and supply their address database. The Submitter role was created to allow county representatives to upload addresses to the database on behalf of a jurisdiction for communications services tax. To be a Submitter on behalf of a jurisdiction, the representative must request access from the Approver of the jurisdiction. An Approver cannot assign a Submitter to be responsible for this task. Once granted, the jurisdiction will be authorized under the Submitter's rights. In the following screenshot, the Approver can view all jurisdictions within the county Submitter's rights, but can only remove the role or disable the user for their respective jurisdiction.

Once a jurisdiction Approver disables a user, the profile is no longer active and any attempt to log in will be halted. If an account needs to be enabled, the jurisdiction Approver will need to contact the Local Government Unit and request that the account be enabled. You will also need to contact the Local Government Unit if adding additional jurisdictions; additionally, an email should be sent by that jurisdiction's Approver granting permission to add individual(s) to the Submitter role.

Gov County Users will have Submitter rights for all jurisdictions in the user's respective county to submit a county file. However, as previously noted, the County will not be added as an Approver for the jurisdiction unless the Local Government Unit receives written approval from the jurisdiction, or the county user is currently the approver for the unincorporated area.

Florida Department of Revenue
Address Data

Customer Account
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General Information
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[Discretionary Sales Surtax Rate Table](#)

User Information
User Profile Information
First Name: Submitter #1
Last Name: UNINCORPORATED LEE
Title: Submitter 1 for UNINCORPORATED LEE, LEE
Email: Submitter-1@leecountyunincorporated.lee.gov
Phone: 222-333-4444
Address: 1 Fake Street
City: City
State: FL
ZIP: 12345
Status: Active
User Type: Local Government Employee

Roles:

Role Type	County	Jurisdiction	
Submitter	LEE	BONITA SPRINGS	Remove
Submitter	LEE	CAPE CORAL	
Submitter	LEE	FORT MYERS	
Submitter	LEE	FORT MYERS BEACH	
Submitter	LEE	SANIBEL	
Submitter	LEE	UNINCORPORATED LEE	

Address Requirements

Address Standards

A unique address includes all elements necessary to identify a specific location in a given city or county. A city-style address consists of a primary address number, a street name and, in some cases, secondary address elements. Although secondary address elements are no longer entered into the Address/Jurisdiction Database, the secondary address is required only in cases where the local jurisdiction for the primary address is located within two different local jurisdictions.

For example: A condominium complex where the primary address has building A through C located in one jurisdiction, while buildings D through F are in another.

The Address/Jurisdiction Database is based on address points; thus, individually numbered addresses must be entered in the database. A complete address must have all the address elements necessary to be entered into the database. A standardized address is one that is:

- Fully spelled out;
- Abbreviated by using the Postal Service standard abbreviations based on Postal Addressing Standards Publication #28; and
- Uses the proper format for the address style as shown in Postal Addressing Standards Publication #28.

Address Elements

The following address elements are used to define addresses in the Address/Jurisdiction Database and provide definitions and helpful hints for ensuring address records are not rejected during initialization of an upload file.

Address Element	Standard Field Length	Example	Comments
Number	10	2250	
Directional Prefix (PreDir)	2	NW, N, S, E, W, NE, SE, or SW	Any of the 8 basic compass directions using the abbreviations shown. If a pre-directional is used, it is the first element of a street name. These are displayed in the PointMatch system as a dropdown menu option to be selected.
Street Name	35	Shumard Oak	Referred to as the root street name. Components of the root street name, including compass directions like “North East” and road types like “Trail” are never abbreviated if they are part of the root. Numeric root names are an exception; they are always represented as numeric.
Suffix	4	Ave, Rd, Blvd,	A street suffix is the road type presented as a standard abbreviation following the root street name. These are displayed in the PointMatch system as a dropdown menu option to be selected.
Directional Postfix (PostDir)	2	NW, N, S, E, W, NE, SE, or SW	Any of the 8 basic compass directions using the abbreviations shown. If a post-directional is used it is the last element of a street name. These are displayed in the PointMatch system as a dropdown menu option to be selected.
City Name	40	Tallahassee	Refers to the mailing city name for the post office that serves the local area.
ZIP Code	5	32301	ZIP code for the mailing area that the address is a part of.

Helpful Hints for Ensuring Data Quality

It is important to use standards that ensure street name and address consistency. All newly assigned street names should have spellings and pronunciations that are unique within the local area (including adjacent towns and areas serviced by the local post office). Only street names determined to be unique in accordance with local government addressing ordinance should be assigned.

The following are common challenges associated with local addressing and helpful hints to ensure data is as consistent as possible.

Capitalization: Uppercase letters are preferred on all address lines.

Spelling of City Names: Spell city names in their entirety. The only acceptable abbreviation is ST for Saint. For example, Port St Joe or St Petersburg.

Use of Abbreviations: Pre-directionals and post-directionals should appear as abbreviations (N, S, E) and not spelled out. Street suffixes and secondary unit designators should appear as abbreviations from the approved lists provided.

Two Directionals: When two directional words appear consecutively as one or two words, before the street name or following the street name or suffix, then the two words become either the pre- or the post-directionals. Exceptions are any combinations of “North-South” or “East-West” as consecutive words. In these cases, the second directional becomes part of the primary name and is spelled out completely in the primary name field.

Directional as Part of Street Name: If the directional word appears between the street name and the suffix, then it appears as part of the primary street name and should be spelled out. For example, “BAY W DRIVE” should appear as “BAY WEST DR.”

Two Suffixes: If an address has two consecutive words that appear on the suffix table, abbreviate the second of the two words according to the suffix table and place it in the suffix field. The first of the two words is part of the primary address. Spell it out in its entirety as part of the street name. For example, “789 MAIN AVENUE DRIVE” should appear as “789 MAIN AVENUE DR.”

Consistent Street Direction: Streets will be determined to run in one and only one direction, north-south or east-west, depending on the general trend of the street.

Name Duplication: Similar sounding names are considered to be duplication regardless of spelling. No duplication of names is permitted within the projected services area of a United States Post Office or of local public agencies such as fire and police departments. Preferably, the avoidance of duplication should be countywide because of future urbanization.

Continuity: A continuous street, or one proposed to be continuous, should bear the same name throughout, even though it changes directions. If it is interrupted by a channel, freeway, railroad, etc., and eventual connection is not probable, the segments should bear different names.

Neighboring Communities with Shared Roads: Neighboring communities should discuss the consistent naming and numbering of shared roads to eliminate any possible confusion. Examples of shared roads include roads that travel from one community into another, those that run into and then back out of a neighboring community, or those that follow a municipal or county boundary. If practical and the neighboring jurisdictions agree to keep the same name of a road running between the towns, the number should be consecutive, starting in one community and ending in the other. If neighboring communities cannot agree on the same name, each town's road segment should have a separate name and be numbered separately.

Use of Same Street Names in Neighboring Communities: This can be an issue when mail delivery in one town is performed by a post office in another town. In such cases, every effort should be made to avoid using the same street names. If this is not possible, every effort should be made to avoid duplicate street numbers to avoid postal/tax jurisdiction assignment problems.

Master Address List Format

Standard record formats are established to accommodate both the uploading and downloading of address files. For optimal efficiency, the format for all files are designed to catalogue every individual address and map them to the FIPS county, Place, Feature ID, and other taxing jurisdiction (e.g., fire district) codes. The record layout for the Master Address List files will set the standard for the Change Log files, the Approved Pending Address files, and the Single Address download. Below is a description of all columns of the Master Address List file.

Field Name	Field	Characters Maximum	Comments
*NUMBER	House number	10 – numeric	Required. If empty, the address record will be considered invalid. Any alphabetical characters used to denote unit numbers placed in this field will be removed. EX: “17A” to “17”
*PREDIR	Pre-directional	2 – alpha	EX: NW, S, SE
*STNAME	Street name	35 – alpha numeric	Required. If empty, the address record will be considered invalid.
*STSUFFIX	Street suffix	4 – alpha	EX: BLVD
*POSTDIR	Post-directional	2 – alpha	EX: NW, S, SE
UNITTYPE	Unit type	4 - alpha	This field is only required for a multi-jurisdictional primary address. EX: APT
UNITNUM	Unit number	5 – alpha numeric	This field is only required for a multi-jurisdictional primary address. EX: B4
*MAILCITY	Mailing city name	40 – alpha	Required. If empty, the address record will be considered invalid. EX: TALLAHASSEE
*ZIP	ZIP code	5 – numeric	Required. If empty, the address record will be considered invalid.
ZIP+4	ZIP code +4	4 – numeric	This field will be provided for downloading files, but is not required for uploading files.

*LAT	Latitude	15	This field heading is required for uploading files, but entries are optional. EX: +32.09876543210
*LONG	Longitude	15	This field heading is required for uploading files, but entries are optional. EX: -082.0987650000
STATEID	State FIPS Code	2 – numeric	Always 12
STATE	State name,	2 – alpha	Always FL
*COUNTYID	County FIPS Code	3 – numeric	Required.
COUNTY	County name	40 – alpha	
*FEATID	GNIS Place Feature	9 – numeric	Required.
JURISDICTION	Jurisdiction name	40 – alpha	
FIRECODE	Participating fire district code	3 – numeric	Participating municipal fire codes are populated systematically. Special fire districts codes require manual insertion.
POLCODE	Participating municipal police	3 – numeric	Participating municipal police codes are populated systematically.
PENDING	Pending record	3 – alpha	If a downloaded record is pending the field will be populated “YES”
EFFDATE	Effective date	8 - YYYYMMDD	Date an address became effective.
**EVIDENCE	Name of competent evidence file	50 - alpha numeric	This column is only required for uploading of address for objections.

* Files being uploaded only require a portion of these fields due to some fields being systematically corrected (e.g., municipal fire codes) or not needed for the upload process.

** Only shown in the objections process.

Updating the Address/Jurisdiction Database

Address assignment is a municipal function similar to permitting or subdivision control. In unincorporated areas, the county or other jurisdictional authority may assign addresses. Although some functions (such as street naming) are municipal functions, coordination with other authorities may be needed to ensure unique names are maintained within the larger metropolitan service area. Local taxing jurisdictions are required to upload addresses to initiate changes to the Department’s Address/Jurisdiction Database. Database changes may include the deletion of bad street addresses, the creation of new street addresses, corrections to existing addresses, and jurisdictional boundary changes. No local jurisdiction will have direct access or authority to change the database without the Department’s review.

Counties may provide the Department with information to update the Address/Jurisdiction Database, such as changes in addresses or address ranges and their county assignment or confirm the accuracy of the address information by indicating no updates are necessary for county address assignment. A county that provides updates to the address database, must also identify the subcounty special district of addresses to which the tourist development tax applies [this requirement does NOT apply to counties that self-administer the tax pursuant to s. 25.0104(10) F.S.].

No jurisdiction or county will have direct access or authority to change the database without the Department’s review.

Geographic Information System or E911-based address databases are excellent data sources to help build or maintain accurate city or county address files. A local postmaster should also be an active participant in a community’s addressing efforts. The local postmaster can provide a list of current delivery addresses to help ensure that all addresses are ultimately assigned by a taxing jurisdiction.

Changes Requiring Updates to the Address/Jurisdiction Database

Jurisdiction boundary changes and changes in local governing bodies occur on a regular basis. There are six types of changes that can affect the jurisdiction assignment of an address and are defined as follows:

Annexation means the act or process of adding land to a government unit, usually an incorporated municipality (place), by ordinance, a court order, or other legal action.

De-annexation means the reversion or removal of real property from municipal boundaries so that the removed section becomes an unincorporated area and is governed by the county.

Incorporation (New) means the formation of a new government unit, typically a municipality, to provide specific government services for a concentration of people within legally prescribed boundaries.

Dissolution means the act of ending the legal existence of an incorporated municipality as an active or inactive government unit through legal action. Government services revert to another government unit, typically the county, wherein the municipality was located.

Merger/Consolidation means the combining or joining of separate legal government units, typically a municipality with a county or minor civil division, to form a common government.

Became Inactive means the temporary suspension of governing authority and provision for government services by one government unit, typically a municipality. Another local government unit, typically a county, assumes the temporary provision of services and authority for the jurisdictional area.

These actions typically create changes to addresses which require updates to the Department's database. The updating process supports three types of changes:

1. Address Corrections: Instances where address information such as spelling or taxing jurisdiction is incorrect.
2. Street Changes: Street name changes, street extensions, and the addition of new streets.
3. Government Changes: Annexations, new municipal incorporations and consolidations.

Competent Evidence

Any changes or additions to the Address/Jurisdiction Database must be supported by competent evidence. Competent evidence is documentation establishing that the address(es) affected by the requested change or addition is located in the local taxing jurisdiction initiating the change. There are many examples of competent evidence which include, but are not limited to, annexation ordinances, articles of incorporation, or the enhanced 911 Master Street Address Guide (MSAG) database information. The most commonly used and easily-accessible source of competent evidence is a Geographic Information System based data file. A wide variety of data sources that qualify as competent evidence alone can be compiled and maintained in a GIS system.

If a requested change is to move an address from one local taxing jurisdiction to another, competent evidence includes the consent of the local taxing jurisdiction that did not request the change. A jurisdiction has the option to use their uploaded GIS-based database file as competent evidence.

File Sources and Evidence Submission

While it is optimal for a jurisdiction or county to upload their own address database, there are some jurisdictions or counties that will rely on the Department's address-point file to build their own database to maintain in-house. In these cases, the jurisdiction or county will be required to download the Master Address List file and make corrections directly in the file then reload the updated file. Competent evidence is required and can be uploaded directly onto the system. Users can include Form DR-700022 with the signatures of the initiating and affected jurisdiction or county Approvers as evidence. This will allow the Local Government Unit to automatically approve the case related to those jurisdictions. This can only be done in cases where existing addresses are being moved into another jurisdiction or county and both jurisdictions and/or counties have agreed to the change. Evidence files are viewable to all users affected by the project.

Effective Date

The information furnished to the Department must specify a date that the proposed database change is effective. For communications services tax, database changes are effective the next ensuing January 1st or July 1st. Updates are allowed only two times a year to ensure that providers have sufficient time to respond to these changes. Therefore, while a local jurisdiction may indicate any future date for a proposed change and the system will maintain an internal record of this action, approved changes will not be reflected in the published Master Address List until the next semi-annual update cycle.

Requested changes must be posted to the online system at least 120 days prior to the January 1 or July 1 effective date of the official published Master Address List. Prompt submissions of requested changes and supporting documentation will facilitate the ability of the Department to respond to these requests and statutory deadlines.

For Insurance Premium Tax, an updated Address/Jurisdiction Database is available in April and October. The database available in October is required to be used to report insurance premiums for the next calendar year, and may also be used to report insurance premiums for the current calendar year.

The Updating Process

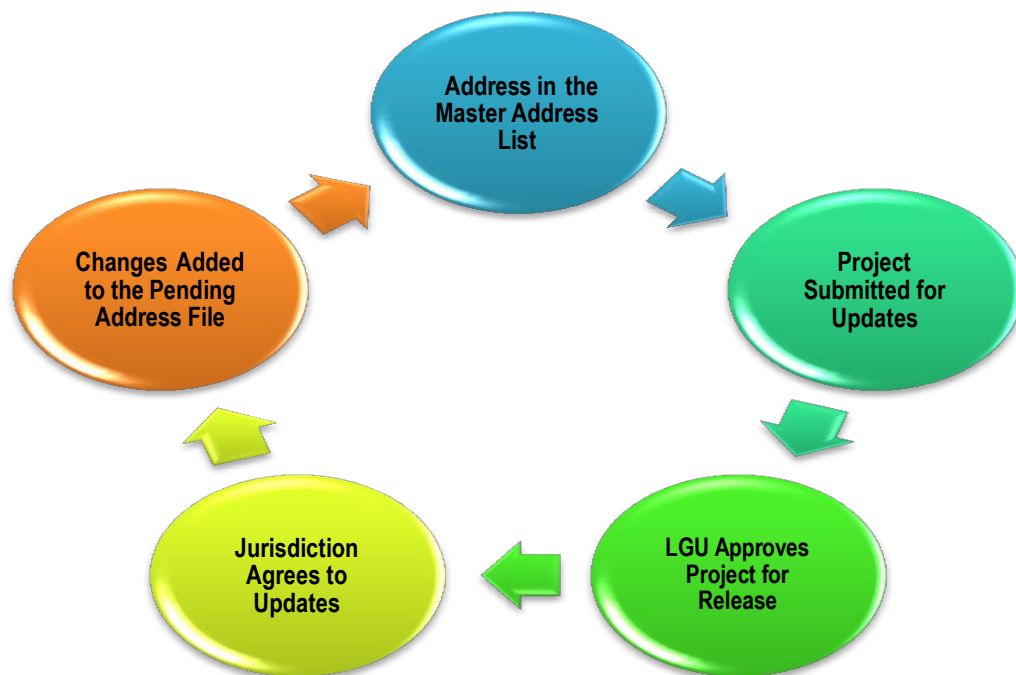
Local governments, counties, and special fire districts should not submit updates to the system between March 4th through April 2nd or between September 4th through October 3rd. These time periods are used to comply with the 20-day case review process prior to the semi-annual database update. Unless approval is received from the Department, all projects submitted during these lockout dates will be denied.



The Department’s PointMatch web application provides a simple and user-friendly update process. A user provides updates in one of two ways:

1. By uploading a file from its Geographic Information System database; or
2. Downloading the addresses from the Address/Jurisdiction Database, making the needed corrections in the file and uploading it.

After uploading the file of updated addresses, the PointMatch system validates the uploaded file then compares the addresses against addresses already in the database. This creates a “Project” for the local government entity.



The comparison process finds the address changes that have occurred in a jurisdiction and generates cases based on the type of change. Once reviewed and approved, database changes are stored in the pending file which immediately updates the addresses in the online database for address lookups. Approved changes are not reflected in the Master Address List until the next published update.

All required forms are generated at the end of the jurisdictional agreement process and are signed electronically.

Uploading Projects and File Validation

Only the Submitter role is allowed to upload files. To upload a file to initiate changes, the required file description must be met for the file to be validated for processing. Each header row name must be uploaded exactly as shown and cannot exceed eight (8) characters. Information provided in each field must meet the requirements as described. Additional columns are allowed, but only the required columns will be validated. As shown on the Master Address List Record Format table, only the following headings are required to upload a file:

For Special Fire Districts

Field Name	Field Description	Characters Maximum & Requirements	Comments
NUMBER	House number	10 – numeric	Required. If empty, the address record will be considered invalid. All alphabetical characters used to denote unit numbers placed in this field will be removed. EX: “17A” to “17”
PREDIR	Pre-directional	2 – alpha	Optional: EX: NW, S, SE
STNAME	Street name	35 – alpha numeric	Required. If empty, the address record will be considered invalid.
STSUFFIX	Street suffix	4 – alpha	Optional: EX: BLVD
POSTDIR	Post-directional	2 – alpha	Optional: EX: NW, S, SE
MAILCITY	Mailing city name	40 – alpha	Required. If empty, the address record will be considered invalid. EX: TALLAHASSEE
ZIP	ZIP code	5 – numeric	Required. If empty, the address record will be considered invalid.
LAT	Latitude	15	Optional: EX: +32.09876543210
LONG	Longitude	15	Optional: EX: -082.0987650000
FEATID	GNIS Place	9 – numeric	Required.
COUNTYID	FIPS County	3 – numeric	Required.
*FIRECODE	Participating fire district code	3 – numeric	Optional: Participating municipal fire codes are populated systematically. *Special fire districts codes require manual insertion.

For Subcounty Tourist Development Tax (TDT)

Field Name	Field Description	Characters Maximum & Requirements	Comments
NUMBER	House number	10 – numeric	Required. If empty, the address record will be considered invalid. All alphabetical characters used to denote unit numbers placed in this field will be removed. EX: “17A” to “17”
PREDIR	Pre-directional	2 – alpha	Optional: EX: NW, S, SE
STNAME	Street name	35 – alpha numeric	Required. If empty, the address record will be considered invalid.
STSUFFIX	Street suffix	4 – alpha	Optional: EX: BLVD
POSTDIR	Post-directional	2 – alpha	Optional: EX: NW, S, SE
MAILCITY	Mailing city name	40 – alpha	Required. If empty, the address record will be considered invalid. EX: TALLAHASSEE
ZIP	ZIP code	5 – numeric	Required. If empty, the address record will be considered invalid.
LAT	Latitude	15	Optional: EX: +32.09876543210
LONG	Longitude	15	Optional: EX: -082.0987650000
FEATID	GNIS Place	9 – numeric	Required.
COUNTYID	FIPS County Code	3 – numeric	Required.
*TDTCODE	Tourist Development Indicator	3 – numeric	Optional: Only counties that impose TDT in a subcounty special district administered by the Department must provide this information.

***NOTE:** Required for Special Fire District and TDT updates only.

The uploaded file must be in CSV (comma delimited) (*.csv) format or a zipped collection of CSV files. No other file types are allowed. If the Submitter has rights in multiple counties, the user must select which county file will be uploaded. Upon selection of the county being worked in, the user will see all jurisdictions within that county for which submitter rights have been granted. All jurisdictions must be included in the file. The effective date must be selected and only the next two (2) publish dates, January 1 or July 1, are available. Users cannot create dates, only select them.

If any of the above requirements are not met, the file will not be processed. An error message will be displayed detailing the issues with the file.

Project Life Cycle

After the uploaded file has been validated, a project is created. The project will go through multiple phases depending on the decisions made by the user(s) or the Local Government Unit. Below is a brief description of those phases.

Initiated means a Jurisdiction or County submitter has uploaded a file.

Canceled means the Submitter has halted processing of the file.

Pending Submitter Review means the file has been compared to the Master Address List and the Pending Address file. Cases have been generated and can be submitted to the Local Government Unit for review.

Submitted means the project has been submitted to the Local Government Unit for review.

Released means the Local Government Unit has reviewed the project/case details and authorized its release to the jurisdiction Approvers.

Denied means the Local Government Unit has reviewed the project/case details and did not authorize its release to the jurisdiction Approvers. This is usually due to errors with the uploaded address data.

Completed means a project has finished all stages required to update the address database by one of the following:

1. All jurisdictions have responded on cases by agreeing, partially agreeing, or disagreeing; or
2. Some of the affected jurisdictions did not respond in the allotted time and their case was automatically approved due to nonresponse.

Retracted means a project was approved for release to affected jurisdictions, but errors were found after it was released and the project is retracted by the Local Government User. In these instances, the affected jurisdictions will be alerted and allowed to resubmit a file.

Project Management

The Project Management work queue is designed to accommodate the Approver and Submitter role types for GOV and SFD account types. This area allows for easy navigation through past and present projects for the jurisdiction. A brief explanation for each link is provided below.

Upload Files – Initiate Projects: Links to the file upload page where a jurisdiction can begin the updating process. Only those with Submitter rights will have access to this link.

My Projects: Links to all projects released by the Local Government Unit to the jurisdiction. For the Approver, this table will only contain released Projects which meet the requirements to update the database or already have updated the database. For the Submitter, this table will contain all files that have ever created a Project for the jurisdiction regardless of its status.

My Cases: Links to all cases within released projects for the jurisdiction. Follows the same logic as the My Projects link with regard to the role type.

My Pending Addresses: Links to an address table showing all pending addresses for the jurisdiction since the last build.

Understanding the Project Details Page

Once a file has been processed successfully, a project number will be generated for the file and all corresponding cases will carry the project number. All information related to the initiation of the file is shown on-screen and will be attached to each case that is created. Auto refresh options are provided to allow the user to designate how often the page updates. Below is a view of an initiated project, followed by an explanation of each area of the page.

Project Reports

The comparison process will determine the changes which have occurred in a jurisdiction since the last upload. Address records not used to create cases will be displayed in Project Report. This process also filters out invalid addresses, addresses outside of a Submitter's rights and addresses flagged as "locked" from the Objection process (discussed later in the User's Guide). Below is a description of the possible reasons an address can be rejected from being processed with an example.

Title	Description	Example/Comments
Addresses to Process	All addresses which were compared to create cases	These are valid lines that have no data issues, are within the Submitter's jurisdiction, and will be used in processing.
*Invalid Addresses	Addresses had invalid information in a field and could not be processed	These are lines that have data issues (e.g., missing street name or number is not numeric).
*Excluded Addresses	Addresses that are not needed for processing	These are addresses that are not used in the system (e.g., PO BOX, RR, house number is 0).
Unauthorized Addresses	Addresses outside of the Submitter's jurisdiction.	Addresses not in the Submitter's jurisdiction and are not being transferred to the Submitter's jurisdiction.
Flagged Addresses	Addresses that cannot be processed as they are either duplicates or pending.	Addresses not included because of conflicts (e.g., line is pending changes in the MAL, address duplicated in upload file).
Objected Addresses	Address is locked due to the objection(s) approved by the jurisdiction.	If an objection to an address is approved, the jurisdiction cannot change the address unless it matches their uploaded file.

***Please note:** Invalid and Excluded Addresses should never be associated with an address in the database and should not be included in the initial import. These addresses are not used in the file comparison process.

Each title is presented as a link to allow a user to "drill down" into each title to view the address records. Special attention should be given to addresses in the Invalid Addresses and Flagged Addresses titles as they may indicate that corrections need to be made to your database or upload file. These addresses will directly affect the cases which are produced for your current project as well as future projects. Invalid addresses can contain street suffixes not used by the Department or an invalid city name within the county. The Department maintains a list of valid mailing city names for each county and also a list of valid street suffixes. A jurisdiction or county can contact the Local Government Unit to obtain this information.

If the uploaded file contains an address not in the database, it is considered a new address, or an add, for the jurisdiction. Conversely, if the uploaded file does not contain an address that exists in the database, it is considered a deleted address for the jurisdiction. The example below explains what can happen if addresses are inadvertently left out of a file:

Submitter Mr. Smith works in County A and has been granted rights in the unincorporated area of County B. Municipalities B1 and B2 of County B have also allowed Submitter Mr. Smith to submit files on their behalf as well. Submitter must first select County B as the target county to work in. His upload file contains all the addresses for the unincorporated area of County B and Municipality B1; he forgot to include the addresses for Municipality B2. After the validation and processing of his file, a case will be created to remove all addresses for Municipality B2 from the database because no matching addresses were found for comparison.

Project Cases

Cases are displayed in a grid table with filter and sort capabilities. Cases can also be downloaded. The case number is derived from the project number which allows cases to be located easily from the My Cases grid table. There are three possible case types which can be generated:

Adds: New addresses or changed addresses.

Deletes: Bad addresses or bad address information.

Jurisdiction Change: Address changing jurisdiction.

The headings on the grid table help the user to see the type of change, the status of the case, the lines in a case, and the current and or proposed jurisdiction in the instance of jurisdiction changes. The case status will carry the status of a project until it is released by the Local Government Unit. Once an action occurs on the case, four possible statuses (defined below) could be displayed.

Agreed: The initiating and/or affected jurisdiction(s) are in agreement with all of the address changes.

Partially Agreed: The initiating and/or affected jurisdiction(s) did not agree to some of the address changes.

Disagreed: The initiating and/or affected jurisdiction(s) did not agree to any of the address changes.

Retracted: The case was retracted and terminated by the Local Government Unit and any agreed or partially agreed addresses will not update the Master Address List.

Available Actions

This area displays all actions available to a user. Until a project has finished processing, the only option available is to cancel. If a project is canceled, the progression of the project through the update process is halted and cannot be resumed. The user must resubmit the file through the initiating phase. After the file has finished processing and cases are generated, the Submit action button opens. Usage of this button will change the status of a project to "Submitted" and emails the Submitter(s) the date and time the project was submitted to the Local Government Unit.

Project Details

project details

Project ID#: GOV-NNNNNNN
 Jurisdiction File: [2014COUNTYUPDATES.csv](#)
 Evidence File: [EVIDENCE FILE.ZIP](#)
 Status: Pending Submission
 Effective Date: 1/1/2015
 County: Hillsborough
 Created on: 4/23/2014 10:02:00 AM
 Created by: Joe Bloggs

project reports

title	count	description
Addresses to Process	10527	Addresses submitted for processing.
Invalid Addresses	0	Addresses not valid for processing.
Excluded Addresses	0	Addresses not needed for processing.
Unauthorized Addresses	0	Addresses outside of submitters jurisdiction.
Flagged Addresses	0	Addresses cannot be processed as they are either duplicate or pending.
Objected Addresses	0	Addresses locked due to the objection(s) approved by the jurisdiction.

project cases

Select a Case ID to review the address changes.

Showing 1 to 1 of 1 Entries [Download All](#) [First](#) [Prev](#) [Next](#) [Last](#)

case ID#	current jurisdiction	proposed jurisdiction	type	status	line count
GOV-NNNNNNN-001	TEMPLE TERRACE		Add	Created	10
GOV-NNNNNNN-002	TEMPLE TERRACE		Delete	Created	158
GOV-NNNNNNN-003	PLANT CITY	TEMPLE TERRACE	Jurisdiction Change	Created	5

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competent evidence type & comments

The evidence file can be downloaded above. Below is a description of the evidence submitted by the user.

- I am including an ordinance, annexation approval(s), or property tax data as my evidence and will specify in the comments section.
- I have obtained the signatures of the official contact person(s) and am including either Form DR-700022 or DR-350907 as my evidence.
- I am deleting addresses that do not exist and will not include evidence.

I am including the property appraiser data sheets for the addresses being added as these were not in the database. I will have also deleted addresses that do not exist from the database. I spoke to Plant City and they have indicated they have not registered for the new system. To save, time I included a paper 700022 signed by our Approver and Plant City for my jurisdiction changes.

available actions

Review and Approval of Cases

By selecting a number next to the case number, the user will be redirected to the Project Case Information page. From here, the jurisdiction Approver(s) can review each address change being submitted for an update. The Approver can choose to remove lines from a case. Addresses that are removed from a case will not update the Address/Jurisdiction Database. These addresses are included in an Excluded line report to be reviewed by the Submitter once a case is complete. Below is a view of a jurisdiction case with excluded lines.

Once the Approver has reviewed and/or removed addresses on the project case information, the DR-700022 is initiated and is ready for the electronic signature. Once the form has been signed, the addresses will update to the pending address file and immediately populate the corrected information in the Address Lookup. This will conclude the update process and the user does not need to submit the form to the Local Government Unit.

It is important to note that jurisdictions will have 20 days to respond to jurisdiction change cases when the evidence proves the address change is accurate. The system will send emails to all non-responding jurisdictions 14 days prior to the end of the 20-day time limit. If consent or objection is not received from the affected jurisdiction within this time, the jurisdiction will be deemed to have agreed due to non-response.

Project Management

Project Case Information

Case ID: GOV-NNNNNN-003
 Submittal Date: 4/23/2014
 Effective Date: 1/1/2015
 Case Status: Submitted
 Submitter: Joe Bloggs

Case Type: Jurisdiction Change
 County: Hillsborough
 Current Jurisdiction: Plant City
 Proposed Jurisdiction: Temple Terrace

1 to 5 of 5 Entries								First	Prev	Next	Last
#	Number	Predir	Street	Suffix	Postdir	City	Zip	Check to remove from case			
1	6100	E	110TH	AVE		TEMPLE TERRACE	33617	Approved in another case.			
2	6101	E	110TH	AVE		TEMPLE TERRACE	33617	<input type="checkbox"/>			
3	6102	E	110TH	AVE		TEMPLE TERRACE	33617	<input type="checkbox"/>			
4	6103	E	110TH	AVE		TEMPLE TERRACE	33617	<input type="checkbox"/>			
5	6106	E	110TH	AVE		TEMPLE TERRACE	33617	<input type="checkbox"/>			

1 Page of 1 Go [Remove All](#)

Please Note: In jurisdiction change cases, you may remove addresses from a case if you do not agree with the proposed jurisdictional assignment. Check the box in the last column to remove an address or select the Remove All button at the bottom of the table to select and remove all addresses. The address will not be changed and will remain in the current jurisdiction.

Sign Form
DR-700022

Back to Project

Submitting Notification of No Change to the Address/Jurisdiction Database for Sales and Use Tax

County Submitters ONLY may review the database and notify the Department that no updates for their respective county are required by submitting Form DR-700023, **Notification of No Change to the Address/Jurisdiction Database for Sales and Use Tax.**

Special Fire Control District Consideration

A municipal fire code can be tied to an address based on the Place Feature ID code associated with the address. However, a special fire control district is not bound by municipal lines so unlike municipal fire districts, special fire control districts are required to manually add their fire code to addresses in the database. If an address does not exist, the special fire district representative should contact the jurisdiction of the address so it can be added to the database.

The method of assigning special fire district codes requires the Special Fire Control District to download their jurisdiction from the Master Address List and edit the downloaded information by adding their fire code to the address. Similar to the Submitter for multiple counties, if a user is authorized in multiple special fire districts, they will be required to specify which district they are submitting for.

Users have the option to download the Master Address List file directly from the site. The options are by:

1. Special Fire District – contains only addresses currently assigned to the special fire district;
2. County – full listing of every address in a county;
3. Jurisdiction – full listing of every address in a taxing jurisdiction; or
4. Service area – contains address in all the jurisdictions a given special fire district could possibly serve; this includes all addresses currently assigned to the jurisdiction.

Once changes are submitted, the special fire district will be required to upload the file for comparison. The comparison process will only review the fire code column to locate changes. Upon release by the Local Government Unit, the Approver for the special fire district will be required to log in to review and approve changes. Form DR-350907 will be initiated to conclude the process. If a change affects another special or municipal fire district, the affected jurisdiction must log in to review and approve changes before the address is updated.

Special fire districts are also allowed to add special fire codes to pending addresses. Once a change is made within a jurisdiction served by the fire district, the Department will notify the special fire

district and has provided a pending address table to show what changes are pending. The user can download these pending addresses and add their fire code directly into that file.

Requesting Corrections

Submitting a Request for Correction

An objection to the Address/Jurisdiction Database can be initiated by any substantially affected party. There are many different circumstances where a correction is needed in the database and those include, but are not limited to:

- **An address is missing from the database** – no addresses match the address being searched for and the address information has been verified as correct.
- **Information in the address is incorrect** – incorrect information may be an incorrect ZIP code, misspelled street name, incorrect street suffix, missing or incorrect pre- or post-directionals, or incorrect city name.
- **The road name has changed** – road has been renamed and the old road name is still listed in the database instead of the new road name.
- **The taxing jurisdiction or county is incorrect** – occasionally a road may be listed in the incorrect taxing jurisdiction or county.

Before submitting an objection, it is suggested that a thorough search of the database be performed using the Address Lookup prior to filing the request. This will ensure a correction is needed.

Before granting an objection, consent will be required from the current proposed jurisdiction.

Department of Revenue employees requesting adjustments in SUNTAX may also submit a request; however, address overrides or corrections must be referred to Account Management.

Only objections to the current effective database will be considered. Objections to pending database entries cannot and will not be processed and the user's request will be denied. Users are strongly encouraged to submit any requests for correction electronically. Alternative methods for submitting correction requests are available by contacting the Local Government Unit.

Part A Contact Information

When submitting a request online, certain users must register and/or log in to submit a request for correction. If this is the case, the system will redirect the user based on the contact type selected. Below is a brief description of the contact types and functions available by type.

Individual (insured or purchaser of communications services): this should be the owner of the service address being objected to. These users are not required to register to submit an objection and can only object to one service address. Validation of the user's email address will be required before the request can be submitted to the Local Government Unit for processing.

Communications Services Provider: is required to register to file an objection. These users can submit one request for multiple addresses at a time.

Communications Services Tax Address Vendor: is required to register and can submit multiple addresses for correction.

FDOR Employee: can log in using Department credentials (**username@fdor.dor.state.fl.us**) to request SUNTAX corrections. These users can object to one service address at a time.

Insurance Company or Vendor: is required to register to file an objection. Users can submit one objection request for multiple addresses.

When a user requests a correction without logging into the system, the selection type of individual will be automatically selected. If the user tries to change to any other user type, the system will redirect the user to the Log In page. If the user is not registered, the page information explains who needs to register and that an objection cannot be filed until the account has been approved.

After a user type has been selected, all users are required to provide contact information.

All fields are required except for title, company, and fax number. If the user is logged in, this information will be automatically filled in.

Part B Basis for Objection

In order to begin a correction request, the user must select one or more reasons for the request. Registered users are offered the option of objecting to multiple addresses.

Three reasons for requesting a correction are available to all users, and a fourth reason is available to Department of Revenue Employees only:

1. Address has incorrect jurisdiction assigned (taxing jurisdiction or county is incorrect)
2. Address does not exist (address cannot be found)
3. Address is incorrect (misspelled, missing directional, incorrect ZIP code, etc.)
4. Others (SUNTAX corrections, etc.)

A user may select any single reason available, or a valid combination of reasons. If an invalid combination of reasons is selected, the system will not allow the user to proceed. Valid combinations for single address corrections:

- Reasons 1 and 3
- Reasons 1 and 4 (DOR employees only)
- Reasons 3 and 4 (DOR employees only)
- Reasons 1, 3 and 4 (DOR employees only)

Valid combinations for multiple address corrections:

- Reasons 1 and 2
- Reasons 2 and 3

If you have any additional comments or information is necessary to explain the request, a comment section is provided.

Initiate Address Objection

Part A. Contact Information | **Part B. Basis for Objection** | Part C. Service Address Information | Part D. Competent Evidence | Signature & Date

Are you objecting to multiple addresses?

Yes
 No

Reason:

Address has incorrect jurisdiction assigned
 Address does not exist in the database
 Address is incorrect
 Others (SUNTAX corrections, etc.)

Comments:

SUNTAX has the distribution stamp as Orange County when the address is really located in Lake County.

Back Continue

SUNTAX corrections should always be "no".

Part C Service Address Information

Depending on the user's selection in the previous tab, single or multiple address corrections can be filed from this section.

Correcting a Single Address: If the request is for a single address, the user can fill in the required fields and proceed through to the next tab.

Correcting Multiple Addresses: If the request is for multiple address corrections, the system will provide the user with instructions for submitting a request for multiple incorrect addresses. Only registered users are allowed to submit these types of addresses.

DOR employees: For a SUNTAX only correction (shown below), enter the location address as it is shown in SUNTAX, as well as the Business Partner information.

Initiate Address Objection

Part A. Contact Information
Part B. Basis for Objection
Part C. Service Address Information
Part D. Competent Evidence
Signature & Date

Correct service address:

Number	Predir	Street Name	Suffix	Postdir
Street Address: 123	▼ Main		STREET	▼
City: TALLAHASSEE		ZIP: 33901		
Correct County		Correct Jurisdiction		
LEON		TALLAHASSEE		

Business Partner Information Not Required

Business Partner Number: 123456

Certificate Number: 80-8012345678-9

Tax Type: SUT

Account Name: JOE'S COMPANY

Owner Name (if not sole proprietor): JOE BLOGGS

Phone Number: 999 - 999 - 9999 x

For SUNTAX changes, the address must be entered as it is shown in SUNTAX.

FDOR employee should enter business partner information to initiate objection process.

Back
Continue

Part D Competent Evidence

Competent evidence is proof that a service address is located in the jurisdiction or county requested.

Individual users:

- Not required to immediately submit the evidence but is required to indicate what type of evidence is available. The Local Government Unit will do a thorough search of all county and other sources to determine if the evidence supports the objection. If this cannot be confirmed, the Local Government Unit will contact the user to send the evidence through electronic means.
- Evidence provided by the individual can be a property tax bill or other evidence that indicates the jurisdiction/county of the address.

Registered users:

- Required to submit evidence files for all objection requests. Submission of the request is not allowed without uploading an evidence file.
- Evidence provided by registered users can be any of those listed in Part D.

DOR Employees:

Evidence is required. Acceptable evidence for DOR employees is dependent upon the type of correction requested.

- SUNTAX correction only: Copy and paste a screenshot of the current SUNTAX distribution stamp in a Word document along with either:
 - a) a screenshot of the address in Address Lookup, or
 - b) a screenshot from the county property appraiser website listing for that address.
- SUNTAX correction and database correction: Copy and paste a screenshot of the current SUNTAX distribution stamp in a Word document along with both:
 - a) a screenshot of the address in Address Lookup, and
 - b) a screenshot from the county property appraiser website listing for that address.

Initiate Address Objection

Part A. Contact Information Part B. Basis for Objection Part C. Service Address Information **Part D. Competent Evidence** Signature & Date

Competent Evidence

Evidence Type:

Voter Registration Card

Property Tax Bill

Master Street Address Guide

Other

Choose evidence file and click Upload: Browse... No file selected.

Upload Note: You can also upload a zip file containing one or more evidence files.

Uploaded File: No file uploaded

FDOR Employees only: Provide a copy of the following screenshots

- SUNTAX, Contract Object page to show "Distribution Stamp" area, County/JBP A/C field [COUNTY] (if applicable)
- Address Lookup using <https://pointmatch-dev.fdor.dor.state.fl.us/>
- County Property Appraiser location search result using <http://dor.myflorida.com/dor/property/appraisers.html>

Competent evidence:

To object to the jurisdiction to which an address is assigned in the Department of Revenue's Address/Jurisdiction Database, you must provide supporting evidence that the address is located within the jurisdiction indicated. For example, a copy of a property tax bill indicating the jurisdiction in which an address is located.

Back
Continue

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-350907	Local Insurance Premium Tax Special Fire Control Districts Notification of Jurisdiction Change	Rule 12B-8.0016, F.A.C.
Form DR-700022	Notification of Jurisdiction or County Changes to the Address/Jurisdiction Database	Rule 12AER20-11, F.A.C.
Form DR-700023	Notification of No Change to the Address/Jurisdiction Database for Sales and Use Tax	Rule 12AER20-9, F.A.C.
Form DR-700025	Objection to Address Assignment in the Address/Jurisdiction Database	Rule 12AER20-11, F.A.C.



Name Address City/State/ZIP

Check here if you are discontinuing your business and this is your final return (see page 15).

BUSINESS PARTNER NUMBER

FEIN

Grid boxes for Business Partner Number and FEIN

FROM: REPORTING PERIOD TO:

Handwritten Example Typed Example

Grid boxes for Reporting Period (Month, Day, Year)

Handwritten and Typed examples for US Dollars and Cents

US Dollars Cents

- 1. Tax due on sales subject to 4.92% state and .15% gross receipts portions of communications services tax... 2. Tax due on sales subject to 2.37% gross receipts portion of communications services tax... 3. Tax due on sales subject to local portion of communications services tax... 4. Tax due for direct-to-home satellite services... 5. Total communications services tax... 6. Collection allowance... 7. Net communications services tax due... 8. Penalty... 9. Interest... 10. Adjustments... 11. Multistate credits... 12. Amount due with return

DR-700016

AUTHORIZATION table with fields for Type or print name, Authorized signature, Date, Preparer, Preparer's signature, Date, Contact name, Contact phone number, Contact email address

Payment Coupon

DO NOT DETACH

DR-700016 R. 03/21

To ensure proper credit to your account, attach your check to this payment coupon. Mail with tax return and all schedules.

DOR USE ONLY

Postmark or hand delivery date grid

Business Partner Number Reporting Period

Grid boxes for Business Partner Number and Reporting Period

Business Address

DR-700016

Check here if your address or business information changed and enter changes below.

New location address:

Telephone number:

New mailing address:

Check here if payment was transmitted electronically.

Amount due grid

Payment is due on the 1st and LATE if postmarked or hand delivered after



Where to send payments and returns

Make check payable to and send with return to:

FLORIDA DEPARTMENT OF REVENUE

PO BOX 6520

TALLAHASSEE FL 32314-6520

or

File online using the Department's website at floridarevenue.com/taxes/filepay.

File electronically . . . it's easy!

The Department maintains a free and secure website to file and pay communications services tax. To file and pay, go to the Department's website at floridarevenue.com/taxes/filepay.



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
ALACHUA				
Unincorporated area			0.0750	
Alachua			0.0582	
Archer			0.0582	
Gainesville			0.0617	
Hawthorne			0.0582	
High Springs			0.0582	
La Crosse			0.0402	
Micanopy			0.0570	
Newberry			0.0582	
Waldo			0.0582	
BAKER				
Unincorporated area			0.0234	
Glen St. Mary			0.0580	
Macclenny			0.0652	
BAY				
Unincorporated area			0.0234	
Callaway			0.0572	
Lynn Haven			0.0572	
Mexico Beach			0.0338	
Panama City			0.0572	
Panama City Beach			0.0572	
Parker			0.0572	
Springfield			0.0572	
BRADFORD				
Unincorporated area			0.0124	
Brooker			0.0360	
Hampton			0.0280	
Lawtey			0.0170	
Starke			0.0582	
BREVARD				
Unincorporated area			0.0582	
Cape Canaveral			0.0582	
Cocoa			0.0582	
Cocoa Beach			0.0582	
Grant-Valkaria			0.0582	
Indialantic			0.0640	
Indian Harbour Beach			0.0582	
Malabar			0.0582	
Melbourne			0.0653	
Melbourne Beach			0.0582	
Melbourne Village			0.0582	
Palm Bay			0.0582	
Palm Shores			0.0582	
Rockledge			0.0582	
Satellite Beach			0.0582	
Titusville			0.0582	
West Melbourne			0.0612	
PAGE TOTAL				



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Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
BROWARD				
Unincorporated area			0.0572	
Coconut Creek			0.0572	
Cooper City			0.0572	
Coral Springs			0.0572	
Dania Beach			0.0582	
Davie			0.0570	
Deerfield Beach			0.0572	
Fort Lauderdale			0.0572	
Hallandale Beach			0.0572	
Hillsboro Beach			0.0170	
Hollywood			0.0572	
Lauderdale Lakes			0.0582	
Lauderdale-by-the-Sea			0.0572	
Lauderhill			0.0572	
Lazy Lake			0.0110	
Lighthouse Point			0.0672	
Margate			0.0582	
Miramar			0.0572	
North Lauderdale			0.0572	
Oakland Park			0.0592	
Parkland			0.0572	
Pembroke Park			0.0572	
Pembroke Pines			0.0592	
Plantation			0.0572	
Pompano Beach			0.0572	
Sea Ranch Lakes			0.0572	
Southwest Ranches			0.0572	
Sunrise			0.0572	
Tamarac			0.0572	
West Park			0.0572	
Weston			0.0572	
Wilton Manors			0.0612	
CALHOUN				
Unincorporated area			0.0264	
Altha			0.0602	
Blountstown			0.0602	
CHARLOTTE				
Unincorporated area			0.0582	
Punta Gorda			0.0582	
CITRUS				
Unincorporated area			0.0224	
Crystal River			0.0522	
Inverness			0.0532	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
CLAY				
Unincorporated area			0.0672	
Green Cove Springs			0.0602	
Keystone Heights			0.0602	
Orange Park			0.0602	
Penney Farms			0.0602	
COLLIER				
Unincorporated area			0.0280	
Everglades City			0.0460	
Marco Island			0.0280	
Naples			0.0592	
COLUMBIA				
Unincorporated area			0.0582	
Fort White			0.0120	
Lake City			0.0582	
DESOTO				
Unincorporated area			0.0314	
Arcadia			0.0602	
DIXIE				
Unincorporated area			0.0234	
Cross City			0.0300	
Horseshoe Beach			0.0670	
DUVAL				
Atlantic Beach			0.0602	
Baldwin			0.0702	
Jacksonville Beach			0.0602	
Jax Duval (City of Jacksonville)			0.0602	
Neptune Beach			0.0602	
ESCAMBIA				
Unincorporated area			0.0274	
Century			0.0300	
Pensacola			0.0612	
FLAGLER				
Unincorporated area			0.0254	
Beverly Beach			0.0580	
Bunnell			0.0645	
Flagler Beach			0.0580	
Marineland			0.0110	
Palm Coast			0.0592	
FRANKLIN				
Unincorporated area			0.0150	
Apalachicola			0.0420	
Carrabelle			0.0642	
PAGE TOTAL				



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Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
GADSDEN				
Unincorporated area			0.0264	
Chattahoochee			0.0602	
Greensboro			0.0592	
Gretna			0.0482	
Havana			0.0602	
Midway			0.0450	
Quincy			0.0602	
GILCHRIST				
Unincorporated area			0.0234	
Bell			0.0500	
Fanning Springs			0.0612	
Trenton			0.0572	
GLADES				
Unincorporated area			0.0244	
Moore Haven			0.0180	
GULF				
Unincorporated area			0.0234	
Port St. Joe			0.0572	
Wewahitchka			0.0572	
HAMILTON				
Unincorporated area			0.0090	
Jasper			0.0540	
Jennings			0.0570	
White Springs			0.0560	
HARDEE				
Unincorporated area			0.0184	
Bowling Green			0.0560	
Wauchula			0.0560	
Zolfo Springs			0.0282	
HENDRY				
Unincorporated area			0.0244	
Clewiston			0.0582	
La Belle			0.0482	
HERNANDO				
Unincorporated area			0.0214	
Brooksville			0.0552	
HIGHLANDS				
Unincorporated area			0.0274	
Avon Park			0.0612	
Lake Placid			0.0612	
Sebring			0.0612	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
HILLSBOROUGH				
Unincorporated area			0.0480	
Plant City			0.0652	
Tampa			0.0602	
Temple Terrace			0.0620	
HOLMES				
Unincorporated area			0.0264	
Bonifay			0.0662	
Esto			0.0160	
Noma			0.0090	
Ponce De Leon			0.0350	
Westville			0.0170	
INDIAN RIVER				
Unincorporated area			0.0244	
Fellsmere			0.0582	
Indian River Shores			0.0582	
Orchid			0.0270	
Sebastian			0.0582	
Vero Beach			0.0572	
JACKSON				
Unincorporated area			0.0254	
Alford			0.0220	
Bascom			0.0202	
Campbellton			0.0592	
Cottondale			0.0592	
Graceville			0.0592	
Grand Ridge			0.0592	
Greenwood			0.0592	
Jacob City			0.0592	
Malone			0.0592	
Marianna			0.0592	
Sneads			0.0592	
JEFFERSON				
Unincorporated area			0.0164	
Monticello			0.0500	
LAFAYETTE				
Unincorporated area			0.0234	
Mayo			0.0250	
LAKE				
Unincorporated area			0.0254	
Astatula			0.0500	
Clermont			0.0582	
Eustis			0.0582	
Fruitland Park			0.0582	
Groveland			0.0582	
Howey-in-the-Hills			0.0582	
Lady Lake			0.0582	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
LAKE - continued				
Leesburg			0.0582	
Mascotte			0.0582	
Minneola			0.0582	
Montverde			0.0570	
Mount Dora			0.0582	
Tavares			0.0592	
Umatilla			0.0582	
LEE				
Unincorporated area			0.0391	
Bonita Springs			0.0391	
Cape Coral			0.0552	
Estero			0.0391	
Fort Myers			0.0552	
Fort Myers Beach			0.0552	
Sanibel			0.0552	
LEON				
Unincorporated area			0.0602	
Tallahassee			0.0690	
LEVY				
Unincorporated area			0.0234	
Bronson			0.0300	
Cedar Key			0.0260	
Chiefland			0.0572	
Fanning Springs			0.0612	
Inglis			0.0572	
Otter Creek			0.0120	
Williston			0.0572	
Yankeetown			0.0622	
LIBERTY				
Unincorporated area			0.0140	
Bristol			0.0602	
MADISON				
Unincorporated area			0.0264	
Greenville			0.0542	
Lee			0.0602	
Madison			0.0602	
MANATEE				
Unincorporated area			0.0244	
Anna Maria			0.0582	
Bradenton			0.0632	
Bradenton Beach			0.0632	
Holmes Beach			0.0582	
Longboat Key			0.0582	
Palmetto			0.0602	
PAGE TOTAL				



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MARION				
Unincorporated area			0.02235	
Bellevue			0.0562	
Dunnellon			0.0572	
McIntosh			0.0572	
Ocala			0.0572	
Reddick			0.0180	
MARTIN				
Unincorporated area			0.0214	
Indiantown			0.0552	
Jupiter Island			0.0552	
Ocean Breeze			0.0250	
Sewalls Point			0.0342	
Stuart			0.0552	
MIAMI-DADE				
Unincorporated area			0.0572	
Aventura			0.0570	
Bal Harbour Village			0.0572	
Bay Harbor Islands			0.0572	
Biscayne Park			0.0572	
Coral Gables			0.0572	
Cutler Bay			0.0572	
Doral			0.0572	
El Portal			0.0610	
Florida City			0.0592	
Golden Beach			0.0262	
Hialeah			0.0637	
Hialeah Gardens			0.0572	
Homestead			0.0592	
Indian Creek Village			0.0120	
Key Biscayne			0.0572	
Medley			0.0672	
Miami			0.0572	
Miami Beach			0.0572	
Miami Gardens			0.0572	
Miami Lakes			0.0572	
Miami Shores Village			0.0622	
Miami Springs			0.0572	
North Bay Village			0.0540	
North Miami			0.0572	
North Miami Beach			0.0572	
Opa-locka			0.0572	
Palmetto Bay			0.0572	
Pinecrest			0.0602	
South Miami			0.0572	
Sunny Isles Beach			0.0572	
Surfside			0.0572	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
MIAMI-DADE - continued				
Sweetwater			0.0572	
Virginia Gardens			0.0572	
West Miami			0.0572	
MONROE				
Unincorporated area			0.0254	
Islamorada			0.0612	
Key Colony Beach			0.0600	
Key West			0.0612	
Layton			0.0090	
Marathon			0.0612	
NASSAU				
Unincorporated area			0.0244	
Callahan			0.0510	
Fernandina Beach			0.0572	
Hilliard			0.0582	
OKALOOSA				
Unincorporated area			0.0290	
Cinco Bayou			0.0572	
Crestview			0.0582	
Destin			0.0582	
Fort Walton Beach			0.0622	
Laurel Hill			0.0340	
Mary Esther			0.0562	
Niceville			0.0610	
Shalimar			0.0560	
Valparaiso			0.0582	
OKEECHOBEE				
Unincorporated area			0.0140	
Okeechobee			0.0570	
ORANGE				
Unincorporated area			0.0528	
Apopka			0.0642	
Bay Lake			0.0030	
Belle Isle			0.0552	
Eatonville			0.0552	
Edgewood			0.0552	
Lake Buena Vista			0.0030	
Maitland			0.0552	
Oakland			0.0552	
Ocoee			0.0552	
Orlando			0.0552	
Windermere			0.0552	
Winter Garden			0.0552	
Winter Park			0.0602	
OSCEOLA				
Unincorporated area			0.0602	
Kissimmee			0.0602	
St. Cloud			0.0590	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
PALM BEACH				
Unincorporated area			0.0632	
Atlantis			0.0570	
Belle Glade			0.0572	
Boca Raton			0.0602	
Boynton Beach			0.0582	
Briny Breezes			0.0582	
Cloud Lake			0.0292	
Delray Beach			0.0582	
Glen Ridge			0.0582	
Golf			0.0582	
Greenacres			0.0704	
Gulf Stream			0.0582	
Haverhill			0.0320	
Highland Beach			0.0582	
Hypoluxo			0.0652	
Juno Beach			0.0582	
Jupiter			0.0582	
Jupiter Inlet Colony			0.0582	
Lake Clarke Shores			0.0582	
Lake Park			0.0592	
Lake Worth			0.0582	
Lantana			0.0602	
Loxahatchee Groves			0.0582	
Manalapan			0.0220	
Mangonia Park			0.0622	
North Palm Beach			0.0582	
Ocean Ridge			0.0260	
Pahokee			0.0582	
Palm Beach			0.0582	
Palm Beach Gardens			0.0410	
Palm Beach Shores			0.0612	
Palm Springs			0.0592	
Riviera Beach			0.0582	
Royal Palm Beach			0.0582	
South Bay			0.0570	
South Palm Beach			0.0620	
Tequesta			0.0582	
Wellington			0.0582	
Westlake			0.0582	
West Palm Beach			0.0602	
PASCO				
Unincorporated area			0.0244	
Dade City			0.0582	
New Port Richey			0.0622	
Port Richey			0.0570	
San Antonio			0.0140	
St. Leo			0.0582	
Zephyrhills			0.0612	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
PINELLAS				
Unincorporated area			0.0582	
Belleair			0.0582	
Belleair Beach			0.0660	
Belleair Bluffs			0.0582	
Belleair Shore			0.0300	
Clearwater			0.0572	
Dunedin			0.0592	
Gulfport			0.0672	
Indian Rocks Beach			0.0290	
Indian Shores			0.0582	
Kenneth City			0.0570	
Largo			0.0622	
Madeira Beach			0.0632	
North Redington Beach			0.0572	
Oldsmar			0.0642	
Pinellas Park			0.0600	
Redington Beach			0.0600	
Redington Shores			0.0582	
Safety Harbor			0.0712	
Seminole			0.0582	
South Pasadena			0.0632	
St. Petersburg			0.0622	
St. Pete Beach			0.0630	
Tarpon Springs			0.0632	
Treasure Island			0.0582	
POLK				
Unincorporated area			0.0582	
Auburndale			0.0582	
Bartow			0.0672	
Davenport			0.0412	
Dundee			0.0632	
Eagle Lake			0.0602	
Fort Meade			0.0592	
Frostproof			0.0592	
Haines City			0.0582	
Highland Park			0.0060	
Hillcrest Heights			0.0170	
Lake Alfred			0.0582	
Lake Hamilton			0.0432	
Lake Wales			0.0582	
Lakeland			0.0703	
Mulberry			0.0582	
Polk City			0.0582	
Winter Haven			0.0692	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
PUTNAM				
Unincorporated area			0.0244	
Crescent City			0.0570	
Interlachen			0.0582	
Palatka			0.0582	
Pomona Park			0.0582	
Welaka			0.0582	
ST. JOHNS				
Unincorporated area			0.0214	
Marineland			0.0070	
St. Augustine			0.0552	
St. Augustine Beach			0.0552	
ST. LUCIE				
Unincorporated area			0.0244	
Fort Pierce			0.0582	
Port St. Lucie			0.0582	
St. Lucie Village			0.0220	
SANTA ROSA				
Unincorporated area			0.0218	
Gulf Breeze			0.0582	
Jay			0.0190	
Milton			0.0642	
SARASOTA				
Unincorporated area			0.0542	
Longboat Key			0.0582	
North Port			0.0632	
Sarasota			0.0592	
Venice			0.0582	
SEMINOLE				
Unincorporated area			0.0572	
Altamonte Springs			0.0654	
Casselberry			0.0602	
Lake Mary			0.0582	
Longwood			0.0612	
Oviedo			0.0616	
Sanford			0.0760	
Winter Springs			0.0652	
SUMTER				
Unincorporated area			0.0234	
Bushnell			0.0562	
Center Hill			0.0572	
Coleman			0.0572	
Webster			0.0572	
Wildwood			0.0572	
PAGE TOTAL				



Complete Columns B, C, and E for all jurisdictions in which you provide or use communications services. Attach Schedule I and all other supporting schedules to the tax return.

Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number		
A. Local jurisdiction	B. Taxable sales subject to 4.92% state tax and .15% gross receipts tax	C. Taxable sales subject to 2.37% gross receipts tax and local tax	D. Local tax rate	E. Local tax due
SUWANNEE				
Unincorporated area			0.0244	
Branford			0.0520	
Live Oak			0.0620	
TAYLOR				
Unincorporated area			0.0244	
Perry			0.0622	
UNION				
Unincorporated area			0.0234	
Lake Butler			0.0560	
Raiford			0.0572	
Worthington Springs			0.0550	
VOLUSIA				
Unincorporated area			0.0552	
Daytona Beach			0.0552	
Daytona Beach Shores			0.0552	
DeBary			0.0552	
DeLand			0.0552	
Deltona			0.0652	
Edgewater			0.0552	
Flagler Beach			0.0540	
Holly Hill			0.0552	
Lake Helen			0.0552	
New Smyrna Beach			0.0552	
Oak Hill			0.0552	
Orange City			0.0552	
Ormond Beach			0.0552	
Pierson			0.0540	
Ponce Inlet			0.0572	
Port Orange			0.0552	
South Daytona			0.0602	
WAKULLA				
Unincorporated area			0.0582	
Sopchoppy			0.0180	
St. Marks			0.0570	
WALTON				
Unincorporated area			0.0130	
DeFuniak Springs			0.0542	
Freeport			0.0190	
Paxton			0.0320	
WASHINGTON				
Unincorporated area			0.0264	
Caryville			0.0602	
Chipley			0.0622	
Ebro			0.0140	
Vernon			0.0620	
Wausau			0.0602	
PAGE TOTAL				
GRAND TOTAL (carry forward to next page)				



If you complete Schedule I, then you must also complete Summary of Schedule I. Attach the schedule, summary, and all other supporting schedules to the tax return.

Summary of Schedule I - State, Gross Receipts, and Local Taxes Due

Business name		Business partner number			
F. 4.92% State Tax and .15% Gross Receipts Tax		G. 2.37% Gross Receipts Tax		H. Local Tax	
1. Taxable sales (Col. B grand total)		4. Taxable sales (Col. C grand total)			
2. State tax rate (.0492) and gross receipts tax rate (.0015)	.0507	5. Gross receipts tax rate (.0237)	.0237		
3. State 4.92% plus .15% gross receipts tax due (Enter this amount on Page 1, Line 1)		6. Gross receipts tax due (Enter this amount on Page 1, Line 2)		7. Local tax due (Column E grand total). (Enter this amount on Page 1, Line 3)	



Direct-to-home satellite service providers must complete Schedule II (and Schedule III, if needed) and attach to the tax return.

Schedule II - Direct-to-Home Satellite Services

Business name		Business partner number	
A. Taxable Sales	B. 11.44% Tax Rate	C. Net Tax Due Enter this amount on Page 1, Line 4.	
	.1144		

Schedule III - Direct-to-Home Satellite Services Adjustments

Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)		Business partner number	
A. Change in Reported Taxable Sales	B. Rate	C. Collection Allowance Adjustment	D. Adjustment Amount (Report credits in parentheses)	E. Penalty	F. Interest
G. TOTAL ADJUSTMENTS (Add Columns D, E, and F. Enter this amount on Page 1, Line 10)					



If you complete Schedule IV, attach it to the tax return.
See Instructions for completing this Schedule.

Schedule IV - Adjustments													
Business name		Reporting period (Use last day of reporting period in MM/DD/YY format)			Business partner number								
State Tax Calculation						Local Tax Calculation						Penalty and Interest	
A. Local Jurisdiction	B. Change in Reported Taxable Sales	C. Rate	+/-	D. Collection Allowance Adjustment	E. Adjustment Amount (Report credits in parentheses)	F. Change in Reported Taxable Sales	G. Rate	+/-	H. Collection Allowance Adjustment	I. Adjustment Amount (Report credits in parentheses)	J. Penalty	K. Interest	
COUNTY:													
Unincorporated Area:													
CITY:													
CITY:													
CITY:													
COUNTY:													
Unincorporated Area:													
CITY:													
CITY:													
CITY:													
COUNTY:													
Unincorporated Area:													
CITY:													
CITY:													
CITY:													
TOTAL:													
Gross Receipts Calculation												Q. Interest	
L. Change in Reported Taxable Sales (See Instructions)		M. Rate		+/-		N. Collection Allowance Adjustment (See Instructions)		O. Adjustment Amount (Report credits in parentheses)		P. Penalty		Q. Interest	
Penalty and Interest Calculation												U. Total Adjustments (Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)	
R. Net Tax Adjustments (Add Cols. E, I and O)				+		S. Penalty (Add Cols. J and P)		+		T. Interest (Add Cols. K and Q)		U. Total Adjustments (Add Cols. R, S, and T. Enter this amount on Page 1, Line 10.) (Report credits in parentheses)	



If you complete Schedule V, attach it to the tax return.
See Instructions for completing this Schedule.

Schedule V - Multistate Credits						
Business name					Business partner number	
	Applied Period		Local Tax Credits	State Tax Credits	Gross Receipts Credits	Direct-to-Home Satellite
A. Local Jurisdiction	B. Beginning Date (MMDDYYYY)	C. Ending Date (MMDDYYYY)	D. Multistate Credits	E. Multistate Credits	F. Multistate Credits	G. Multistate Credits
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COUNTY:						
Unincorporated Area:						
CITY:						
CITY:						
CITY:						
COLUMN TOTALS:						
H. TOTAL CREDITS: (Add totals of Columns D through G. Enter this amount on Page 1, Line 11.)						

Instructions for Completing the Florida Communications Services Tax Return (Form DR-700016)

DR-700016N
R. 03/21
Page 19 of 24

General Information and Instructions

Who must file a return?

All registered dealers of communications services must file a *Florida Communications Services Tax Return* (Form DR-700016).

What is the communications services tax?

Communications services tax is imposed on voice, data, audio, video, or any other information or signal transmitted by any medium. The tax includes:

- a state portion imposed by section (s.) 202.12, Florida Statutes (F.S.);
- a gross receipts portion imposed by s. 203.01, F.S., but collected and administered under Chapter 202, F.S.; and
- a local portion imposed by s. 202.19, F.S.

Services subject to tax

Examples of services subject to the tax include:

- Local, long distance, and toll telephone
- Voice over Internet Protocol (VoIP) telephone
- Video service (e.g., television programming and streaming)
- Direct-to-home satellite
- Mobile communications
- Private communications
- Pager and beeper
- Telephone charge made at a hotel or motel
- Facsimiles (fax), when not provided in the course of professional or advertising services
- Telex, telegram, and teletypewriter

Services not subject to tax

Examples of services not subject to the tax include:

- Information services (these services may include electronic publishing, web-hosting services, or end user 900-number services)
- Internet access services, electronic mail services, electronic bulletin board services, or similar online computer services
- Sale or recharge of prepaid calling arrangements
- Pay telephone charges

Bundled Services: Generally, when taxable and nontaxable services or goods are bundled together and sold for one sales price, the entire charge is subject to tax. However, any portion of a charge for other services or goods that are not communications services (such as Internet access) are not subject to the tax, if the charge can be reasonably identified in your books and records. Please note that such charges may be subject to sales and use tax pursuant to Chapter 212, F.S. Also, charges for items described in s. 202.11(13)(a), F.S., are always subject to communications services tax.

Exemptions

Transactions exempt from the tax include:

- Sales for resale.
- Sales to federal government agencies.
- Sales to state, local, and municipal governments.
- Sales to religious and educational organizations, and homes for the aged that are currently exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code.
- Sales to holders of a direct pay permit for communications services.

Partial exemption for residential service

Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portion of the tax. Residential service is subject to the 2.37 percent gross receipts tax and local tax. This partial exemption does not apply to the sale of mobile communications service, video service, direct-to-home satellite service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S.

Tax Rates

The rate for the state portion is 4.92 percent (.0492). The total rate for the gross receipts portion is 2.52 percent (.0252), which is composed of .15 percent (.0015) and 2.37 percent (.0237). The rate for direct-to-home satellite services is 11.44 percent (.1144). Each taxing jurisdiction (municipality, charter county, or unincorporated county) has a specific local tax rate. To verify current local tax rates, visit the Department's website at floridarevenue.com/taxes/cst.

When are returns due?

Returns are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

When is payment due?

To avoid penalty and interest, you must initiate electronic payments and receive a confirmation number no later than 5:00 p.m. ET on the business day prior to the 20th. Keep the confirmation number in your records. For a list of payment deadlines for initiating electronic payments on time, visit floridarevenue.com/forms, select the eServices section, and then select the current year *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659).

Payments mailed to the Department are due on the 1st and late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or state or federal holiday, your return must be postmarked or hand delivered on the first business day following the 20th.

Where to send payments and returns

Make check payable to and send with return to:

Florida Department of Revenue
PO BOX 6520
TALLAHASSEE FL 32314-6520

You may electronically file and pay using the Department's website at floridarevenue.com/taxes/filepay.

Penalty for late payments

A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the total amount due. See chart on next page.

Late payments include additional tax due as a result of changes in siting of previously reported sales from a local jurisdiction with a lower tax rate to a local jurisdiction with a higher tax rate, if the provider has not used an address database that meets the requirements of s. 202.22, F.S.

Days Late	Rate
1-30	10%
31-60	20%
61-90	30%
91-120	40%
over 120	50%

Interest on late payments

Interest is due on late payments and is accrued from the date tax is late until it is paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. To obtain interest rates:

- Visit the Department's website at floridarevenue.com/taxes/rates.
- Call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

If you change your business name, mailing address, or close or sell your business, immediately notify the Department. The quickest way to notify us is online at floridarevenue.com/taxes/updateaccount.

How can I get more information?

If you have questions about this form or the filing requirements for this tax, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

Completing the Return

Business partner number - This is a unique identifier assigned by the Department when you register. The business partner number appears on your *Communications Services Tax Certificate of Registration* (DR-700014). Please be sure that this number is recorded on the return and all schedules before submission.

Proper collection of tax - "Tax due" is not a straight percentage calculation using the "Taxable sales" columns of Schedule I. The tax rates are preprinted on the schedule as a convenience, but the amount of tax entered in the "tax due" columns should never be less than the actual amount of tax charged.

Supporting schedules - All supporting schedules are required to process the return. Failure to submit supporting schedules will delay the processing of the return and/or any refund that may be associated with the return. Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

Signature - The return must be signed by a person who is authorized to sign on behalf of the dealer. Failure to include an authorized signature will delay the processing of the return and/or any refund that may be associated with the return.

Line-by-Line Instructions

Enter all demographic information requested on Page 1 of the return, if the return is not personalized.

Note: Complete Schedules I through V, if applicable, before completing Lines 1-12 of the return.

Line 1 - Tax due on sales subject to 4.92 percent state and .15 percent gross receipts portions of communications services tax. Enter the amount from Summary of Schedule I, Column F, Line 3 (Page 15).

Line 2 - Tax due on sales subject to 2.37 percent gross receipts portion of communications services tax. Enter the amount from Summary of Schedule I, Column G, Line 6 (Page 15).

Line 3 - Tax due for sales subject to local portion of communications services tax. Enter the amount from Summary of Schedule I, Column H, Line 7 (Page 15).

Line 4 - Tax due for direct-to-home satellite services. Enter total from Schedule II, Column C (Page 16).

Line 5 - Total communications services tax. Add Lines 1 through 4 and enter the result.

Line 6 - Collection allowance. If the collection allowance rate is not preprinted on the return, check the box for the collection allowance that applies to this filing period. Multiply the collection allowance rate by the amount on Line 5 and enter the result.

Determining the collection allowance:

- Only timely filed returns with payments are entitled to a collection allowance.
- If you submit a timely filed return and payment and use the Department of Revenue (DOR) database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., to situs customers you may apply a .75 percent (.0075) collection allowance.
- Direct-to-home satellite providers who file a timely return and payment may apply a .75 percent (.0075) collection allowance.
- If you file a timely return and payment and do not use the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you must apply a .25 percent (.0025) collection allowance.
- Direct pay permit holders do not receive a collection allowance on amounts accrued but not collected from customers.

Line 7 - Net communications services tax due. Subtract Line 6 from Line 5 and enter the result.

Line 8 - Penalty. A 10 percent penalty is due for each 30-day period, or fraction thereof, that your return or payment is late. The maximum penalty is 50 percent of the amount due. Multiply Line 5 by the applicable penalty percentage and enter the result.

Line 9 - Interest. Interest is due on late payments, from the date tax is late until paid. A floating rate of interest applies to underpayments and late payments of tax. The rate is updated January 1 and July 1 of each year by using the formula established in s. 213.235, F.S. See "Interest on late payments" on Page 19 for more information. Multiply Line 5 by the applicable interest rate and enter the result.

Line 10 - Adjustments. Enter the Total Adjustments from Schedule III, Column G (Page 16) and/or the Total Adjustments from Schedule IV, Column U (Page 17). Enter negative numbers in parentheses (*amount*).

Line 11 - Multistate credits. Enter the Total Credits from Schedule V, Column H (Page 18).

Line 12 - Amount due with return. Add lines 7 through 9, add or subtract Line 10, subtract Line 11 and enter the result.

Signature. The return must be signed by a person who is authorized to sign on behalf of the provider. **Failure to include an authorized signature on Page 1 of the return will delay the processing of the return and/or any refund that may be associated with the return.**

Schedule I State, Gross Receipts, and Local Taxes Due

Who must complete this schedule?

Communications services providers, including cable service providers, direct pay permit holders, and mobile communications providers, must complete this schedule and send it with the tax return. (Direct-to-home satellite service providers should not complete Schedule I, but must complete Schedule II.) Florida law imposes a \$5,000 penalty if you fail to report and identify local communications services tax on the appropriate return schedule. Failure to include Schedule I or the use of an unapproved alternative format for Schedule I (such as a spreadsheet) will result in this penalty.

Important Notes about Schedule I:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule IV to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Note on bad debts: Communications services providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule I, or may report credits for bad debts on Schedule IV. Providers using Schedule I may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine the amount of bad debt attributable to the state or local jurisdiction. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

Schedule I, Columns A through E (Pages 3-14)

Column A - Local jurisdiction. You must report the amount of taxable sales and tax collected and/or accrued for each county and municipality in which you provide or use communications services.

Column B - Taxable sales subject to 4.92 percent state tax and .15 percent gross receipts tax. Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

Note: Communications services sold to a residential household are exempt from the 4.92 percent state portion and the .15 percent gross receipts portions of the tax. This exemption does not apply to the sale of mobile communications service, cable service, direct-to-home satellite

service, or any residence that constitutes all or part of a transient public lodging establishment as defined in Chapter 509, F.S. Residential service is subject to the 2.37 percent gross receipts tax and local tax.

Column C - Taxable sales subject to 2.37 percent gross receipts and local taxes. Enter total sales of all taxable communications services and/or all purchases subject to tax under a direct pay permit.

Column D - Local tax rates. A list of local rates by jurisdiction is preprinted. **Note:** Local rates can change. You may verify current rates at floridarevenue.com/taxes/cst.

Column E - Local tax due. Enter the total local tax collected and/or accrued for taxable transactions reported in Column C, on the line corresponding to the appropriate local jurisdiction.

Summary of Schedule I, Columns F-H (Page 15)

Column F - 4.92 percent state tax and .15 percent gross receipts tax.

Line 1 - Taxable sales. Enter the grand total from Schedule I, Column B.

Line 2 - State tax rate (.0492) and gross receipts tax rate (.0015). The state tax rate of .0507 is preprinted. This rate is comprised of both the 4.92 percent state portion and the .15 percent gross receipts portion.

Line 3 - State tax due. Enter the total 4.92 percent state tax plus the .15 percent gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column F, Line 1. Also enter the amount on Page 1, Line 1.

Column G - 2.37 percent gross receipts tax.

Line 4 - Taxable sales. Enter the grand total from Schedule I, Column C.

Line 5 - Gross receipts tax rate. The gross receipts tax rate of .0237 is preprinted.

Line 6 - Gross receipts tax due. Enter the gross receipts tax collected and/or accrued for sales reported on Summary of Schedule I, Column G, Line 4. Also enter the amount on Page 1, Line 2.

Column H - Local tax.

Line 7 - Local tax due. Enter the grand total from Schedule I, Column E. Also enter the amount on Page 1, Line 3.

Schedule II Direct-to-Home Satellite Services

Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule and send it with the tax return.

Important Notes about Schedule II:

- This Schedule must not contain any negative numbers.
- Eligible bad debt credits may be netted on this Schedule; however, the result must not be less than zero.
- This Schedule must not be used to report other credits or adjustments. Use Schedule III to report other credits, make adjustments to prior periods, and take credit for tax paid on services that are resold.

Note on bad debts: Direct-to-home satellite service providers may report credits for bad debts by netting the credit directly against communications services tax due on Schedule II, or may report credits for bad debts on Schedule III. Providers using Schedule II may use a proportional allocation method based on current gross sales or other reasonable allocation method approved by the Department to determine

the amount of bad debt. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Regardless of the method used to report bad debt credits, providers must keep records to support all credit amounts reported.

Column A - Taxable sales. Enter total taxable sales of direct-to-home satellite communications services.

Column B - Tax rate. The direct-to-home satellite services tax rate of .1144 is preprinted.

Column C - Net tax due. Enter the total communications services tax collected and/or accrued for taxable sales reported on Schedule II, Column A. Also enter the amount on Page 1, Line 4.

Schedule III Direct-to-Home Satellite Services Adjustments

Who must complete this schedule?

Direct-to-home satellite service providers must complete this schedule to report adjustments to previous filing periods.

Important notes about Schedule III:

- Complete a separate Schedule III for each applied period that you are adjusting.
- Make photocopies of Schedule III as needed.
- The amount of credit claimed on Schedule III cannot exceed the amount of tax reported on Schedule II. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

Note on bad debts: Providers may choose to report bad debt credits on Schedule III instead of netting them on Schedule II. The credit amount should be reported as a reduction in taxable sales in Column A. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

Column A - Change in reported taxable sales. Enter the net change in taxable sales. This is the total of the taxable sales which are either being added to or deleted from transactions previously reported. Report negative amounts in parentheses (*amount*).

Column B - Rate. Enter the appropriate rate for the applied period that you are adjusting.

Column C - Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a **decrease** in taxable sales. If Column A (Change in reported taxable sales) is a decrease (negative number), multiply .0075 by the amount of tax collected and/or accrued on the amount in Column A. The result should be entered as a positive number in Column C. If a collection allowance was not taken on the original return or the adjustment results in an **increase** in taxable sales, this section does not apply. Enter 0 (zero) in Column C.

Column D - Adjustment amount. Subtract Column C from the amount of tax collected and/or accrued for sales transactions reported in Column A. Enter the result. Report negative amounts in parentheses (*amount*).

Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in an increase in tax due.

Column E - Penalty. See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

Column F - Interest. See "Interest on late payments" on Page 19 for information on calculating the interest due.

Column G - Total adjustments. Sum the totals of Columns D, E, and F. Enter the result in Column G and on Page 1, Line 10.

Schedule IV Adjustments

Who must complete this schedule?

Communications services providers (except direct-to-home satellite service providers) must use this schedule to:

- Report corrections or adjustments to previous reporting periods. This schedule must be used to correct state or local tax siting errors (revenue reported in the wrong jurisdiction) and to adjust amounts reported incorrectly on previous returns.
- Report adjustments in taxable sales due to credits.
- Take credit for tax paid to a vendor on services that have been resold.

Important notes about Schedule IV:

- Complete a separate Schedule IV for each applied period that you are adjusting.
- Make photocopies of Schedule IV as needed.
- The amount of credit claimed on Schedule IV cannot exceed the amount of tax reported on Schedule I. If the credit claimed is greater than the tax collected, report the additional amount on a subsequent return.

Note on bad debts: Providers may choose to report bad debt credits on Schedule IV instead of netting them on Schedule I. The credit amount should be reported as a reduction in taxable sales in Column B. The credit must be taken within 12 months after the last day of the calendar year for which the bad debt was charged off on the federal return. Providers must keep records to support all credit amounts reported.

Column A - Local jurisdiction. Enter the names of the jurisdiction(s) for which you have adjustments. Attach additional sheets as needed.

State Tax Calculation

Column B - Change in reported taxable sales. Enter the net change in taxable sales on the line corresponding to the appropriate county jurisdiction(s). The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

Column C - Rate. Enter the appropriate rate for the applied period you are adjusting. For periods July 2015 and later, the state rate is 5.07 percent, which is a combination of the 4.92 percent state portion and the .15 percent gross receipts portion.

Column D - Collection allowance adjustment. Collection allowance adjustments for state tax are required for transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance, or if this schedule is being used to report an **increase** in taxable sales for a prior applied period or

a change in jurisdiction only (no change in taxable sales), this section does not apply. Enter 0 (zero) in Column D.

If Column B (change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column D.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column B.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column B.

Column E - Adjustment amount. Subtract Column D from the tax collected and/or accrued for the sales reported in Column B, and enter the result.

Local Tax Calculation

Column F - Change in reported taxable sales. Enter the net change in taxable sales for the appropriate jurisdiction(s). The net change in taxable sales may include a reduction for eligible debts. Report negative amounts in parentheses (amount).

When changes in taxable sales are due to situsing or reporting errors and tax has not been refunded to the customer, use the following calculations to determine the change in taxable sales.

If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., adjustments to taxable sales should be made by reallocating the original local tax due amount reported in the wrong jurisdiction to the correct jurisdiction. The tax should be reallocated regardless of the tax rate originally used or the tax rate of the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction.

Example 1: \$1,113.09 in local tax due was originally reported in Jurisdiction A (tax rate 1.10 percent), but should have been reported in Jurisdiction B (tax rate 2.10 percent). Calculate the change (decrease) in taxable sales for Jurisdiction A by dividing the tax due originally reported in Jurisdiction A by its current tax rate. (EX: \$1,113.09 divided by .0110 = \$101,190.00). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction B by dividing the tax due originally reported in Jurisdiction A by the current tax rate for Jurisdiction B. (EX: \$1,113.09 divided by .0210 = \$53,004.29).

Example 2: \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10 percent), but should have been reported in Jurisdiction A (tax rate 1.10 percent). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

If you are using a database that does not meet the requirements of s. 202.22, F.S., you should identify the taxable sales and local tax due amounts to be reallocated, the tax rates for the jurisdictions where

the tax was originally reported (incorrect jurisdiction), and where the tax should be reported (correct jurisdiction).

If the correct jurisdiction has a higher tax rate, the original taxable sales amount will be used to claim a credit in the incorrect jurisdiction. This same taxable sales amount will be used in the correct jurisdiction to calculate tax due. When multiplied by the tax rates, a higher local tax due amount in the correct jurisdiction will result. Note that additional local tax resulting from the transfer to a jurisdiction with a higher tax rate will be due, along with penalty and interest. See "Penalty and Interest Calculation."

Example 3: \$101,190.00 in taxable sales was originally reported in Jurisdiction A (tax rate 1.10 percent) but should have been reported in Jurisdiction B (tax rate 2.10 percent). Report the change (decrease) in taxable sales (\$101,190.00) in Jurisdiction A and the tax rate (1.10 percent) in the appropriate columns. Report the decrease in parentheses. Report the change (increase) in taxable sales (\$101,190.00) in Jurisdiction B and the tax rate (2.10 percent) in the appropriate columns. The additional tax will be due, along with penalty and interest.

If the rate of the correct jurisdiction is the same as or lower than the original (incorrect) jurisdiction, the tax due amount reported should be used to claim a credit in the original (incorrect) jurisdiction and this same tax due amount reported in the correct jurisdiction. Taxable sales amounts should be calculated by dividing the tax amount by the tax rate for each affected jurisdiction. When tax is transferred to a jurisdiction with a lower rate, calculated taxable sales will not match actual sales to customers but will provide the information needed to correct the allocation of tax reported.

Example 4: \$1,113.09 in local tax due was originally reported in Jurisdiction B (tax rate 2.10 percent), but should have been reported in Jurisdiction A (tax rate 1.10 percent). Calculate the change (decrease) in taxable sales for Jurisdiction B by dividing the tax due originally reported in Jurisdiction B by its current tax rate. (EX: \$1,113.09 divided by .0210 = \$53,004.29). Report the decrease in parentheses. Calculate the change (increase) in taxable sales to Jurisdiction A by dividing the tax due originally reported in Jurisdiction B by the current tax rate for Jurisdiction A. (EX: \$1,113.09 divided by .0110 = \$101,190.00).

Column G - Rate. Enter the appropriate local rate for the applied period you are adjusting.

Column H - Collection allowance adjustment. Collection allowance adjustments are required for all transfers of tax between jurisdictions and any transactions that result in a **decrease** in taxable sales for a prior applied period. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an **increase** in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column H.

When a jurisdictional transfer results in a transfer to a jurisdiction with the same or higher tax rate, the collection allowance adjustment must be capped at the amount claimed on the original return (i.e., no additional collection allowance will be granted on additional tax due as a result of the transfer).

If Column F (Change in reported taxable sales) is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column H.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075

by the tax collected and/or accrued for sales being decreased in Column F.

- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column I - Adjustment amount. Subtract Column H from the tax collected and/or accrued for the sales reported in Column F, and enter the result. Report negative amounts in parentheses (*amount*).

Penalty and Interest Calculation

Penalty and interest are due on all adjustments which result in additional tax due, except corrections of state or local tax siting errors (revenue reported in the wrong jurisdiction). If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., you will be held harmless for tax, penalty, and interest that would have accrued otherwise as a result of the additional tax due on transfers between jurisdictions. If you do not use a database as specified in the previous sentence you will not be held harmless and the additional tax due from the transfer to the jurisdiction with the higher tax rate will be due, along with penalty and interest.

Column J - Penalty. See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

Column K - Interest. See "Interest on late payments" on Page 19 for information on calculating the interest due.

Gross Receipts Calculation

Column L - Change in reported taxable sales. Enter the net change in taxable sales. The net change in taxable sales may include a reduction for eligible bad debts. Report negative amounts in parentheses (*amount*).

Column M - Rate. Enter the 2.37 percent gross receipts rate.

Column N - Collection allowance adjustment. Collection allowance adjustments are required for all transactions that result in a decrease in taxable sales. If the original filing was not eligible for a collection allowance or if this schedule is being used to report only an increase in taxable sales for a prior applied period, this section does not apply. Enter 0 (zero) in Column N.

If Column F (change in reported taxable sales), is a **decrease** (negative number), the collection allowance must be recouped by one of the following methods. The result should be entered as a positive number in Column N.

- If you are using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0075 by the tax collected and/or accrued for sales being decreased in Column F.
- If you are **not** using the DOR database, a database certified by DOR, or a ZIP+4 database in compliance with s. 202.22, F.S., multiply .0025 by the tax collected and/or accrued for sales being decreased in Column F.

Column O - Adjustment amount. Subtract Column N from the tax accrued on the transactions reported in Column L and enter the result. Report negative amounts in parentheses (*amount*).

Column P - Penalty. See "Penalty for late payments" on Page 19 for information on calculating the penalty due.

Column Q - Interest. See "Interest on late payments" on Page 19 for information on calculating the interest due.

Column R - Net tax adjustments. Add the totals of Columns E, I, and O and enter the result. Report negative amounts in parentheses (*amount*).

Column S - Penalty. Add the totals of Columns J and P and enter the result.

Column T - Interest. Add the totals of Columns K and Q and enter the result.

Column U - Total adjustments. Add Columns R, S, and T and enter the result in Column U and on Page 1, Line 10 of the return. Report negative amounts in parentheses (*amount*).

Schedule V Multistate Credits

Who may complete this schedule?

Upon proof that you have paid a communications services tax legally imposed on a provider by another state or local jurisdiction, you may take a credit against the Florida communications services tax imposed on the provider for the same services not to exceed your Florida tax liability in the relevant local jurisdiction for the current filing period. Any credit amount exceeding the current month's tax liability must be claimed on a subsequent return. Complete Columns A through F. Direct-to-home satellite service providers must complete only Column G.

Note: Proof of communications services tax legally imposed on the provider by another state must be submitted at the time the credit is claimed. Copies of supporting documents must be included with your return or faxed to 850-410-2816, attention CST Return Reconciliation. Failure to submit proof will result in the denial of the credit claimed.

Column A - Local jurisdiction. Enter the county(ies) or municipality(ies) for which multistate credits apply.

Columns B and C - Applied period. Enter the month, day, and year for the beginning and ending dates of the original filing period for which the credit applies in the row corresponding to the appropriate local jurisdiction(s). Separate entries are required for each applied period.

Local Tax Credits

Column D - Multistate credits. Enter the amount of the eligible multistate credit in each jurisdiction. Report negative amounts in parentheses (*amount*).

State Tax Credits

Column E - Multistate credits. Enter the amount of the eligible multistate credits in each county. Report negative amounts in parentheses (*amount*).

Gross Receipts Credits

Column F - Multistate credits. Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

Direct-to-Home Satellite

Column G - Multistate credits. Enter the amount of the eligible multistate credit. Report negative amounts in parentheses (*amount*).

Column H - Total credits. Add the totals of Columns D through G and enter the result in Column H and on Page 1, Line 11.



Notification of Changes to the Address/Jurisdiction Database

DR-700022
R. 12/20
Rule 12A-19.100, F.A.C.
Effective 12/20
Page 1 of 2

All change requests can be submitted using the Department of Revenue's website at floridarevenue.com/taxes/pointmatch.
If submitting changes for tourist development tax (TDT), only complete part D of this form.

Name of jurisdiction or county initiating change: _____	County: _____
Effective date of change (check only one): <input type="checkbox"/> January 1, _____ <input type="checkbox"/> July 1, _____	
Project and Case Number: _____	
<p style="text-align: right;">Note: The case number is assigned by the Department's Address/Jurisdiction Database after the change records are submitted. The Database is available at floridarevenue.com/taxes/pointmatch.</p>	
Type of jurisdiction or county change (<input type="checkbox"/> check one):	
<input type="checkbox"/> Street address correction <input type="checkbox"/> New address <input type="checkbox"/> Annexation <input type="checkbox"/> Incorporation <input type="checkbox"/> Disincorporation <input type="checkbox"/> Reorganization <input type="checkbox"/> Other _____	
Does this change affect another local jurisdiction or county? <input type="checkbox"/> Yes <input type="checkbox"/> No	
If yes, enter affected jurisdiction or county: _____	

Official Authorization

Part A. Jurisdiction or county requesting change	Part B. Jurisdiction or county affected by change
Initiating jurisdiction or county: _____	Affected jurisdiction or county: _____
Name of authorizing official: _____	Name of authorizing official (See Instructions - Step 4.): _____
Title: _____	Title: _____
Telephone: _____ Fax: _____	Telephone: _____ Fax: _____
Email: _____	Email: _____
I have reviewed the proposed changes for accuracy. I am an authorized representative of the Florida jurisdiction or county requesting these changes. I authorize the Department of Revenue to modify the Database to reflect these changes. Signature: _____ Date: _____	I have reviewed the proposed changes for accuracy. I am an authorized representative of the Florida jurisdiction or county affected by these changes. I authorize the Department of Revenue to modify the Database to reflect these changes. Signature: _____ Date: _____
Part C. Complete this part only if you are unable to obtain the written consent of the affected jurisdiction or county (Part B).	Part D. Complete this part only if providing tourist development tax (TDT) indicators for subcounty special districts.
Affected jurisdiction or county: _____	Effective date of change (check only one): <input type="checkbox"/> January 1, _____ or <input type="checkbox"/> July 1, _____
Name of authorizing official contacted: _____	Project and Case Number: _____
Method of contact (<input type="checkbox"/> check all that apply): <input type="checkbox"/> Telephone <input type="checkbox"/> Mail <input type="checkbox"/> Email <input type="checkbox"/> Fax <input type="checkbox"/> Other	<p style="text-align: right;">Note: The case number is assigned by the Database once change records are submitted. The Database is available at floridarevenue.com/taxes/pointmatch.</p>
I have contacted the authorizing official named above and have been unable to obtain a signature in Part B. I am an authorized representative of the initiating jurisdiction or county. Signature: _____ Date: _____	I have reviewed the proposed TDT changes for accuracy. I am an authorized representative of the Florida jurisdiction or county requesting these changes. I authorize the Department of Revenue to modify the Database to reflect these changes. Signature: _____ Date: _____

Date Received: _____	FOR DOR USE ONLY	Action: _____
	Worked By: _____	

Instructions for Completing Form DR-700022

Who must use this form?

Local governing authorities must use Form DR-700022 to notify the Department of Revenue (Department) of local government jurisdiction or county changes. Each jurisdiction or county must furnish the Department with all the information necessary to update the Address/Jurisdiction Database. Counties submitting data for tourist development tax (TDT) in a subcounty special district should use Part D of this form.

Note: Special fire control districts must use Form DR-350907 to submit jurisdiction or county changes, and cannot use Form DR-700022.

Competent evidence for the jurisdiction or county change must be submitted with this form. 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 local taxing jurisdiction or county indicated on the request. 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.

How to submit changes?

Step 1. Set up online access. The fastest and easiest way to submit changes is online at floridarevenue.com/taxes/pointmatch. Register and create your profile for review and approval.

Step 2. Submit changes online. There are two ways to submit changes:

- upload your database of addresses; or
- download your jurisdiction or county addresses from the Department's Database and, after reviewing and correcting the addresses, upload the corrected file back into the system.

The changes will be processed and compared to existing addresses in the Database to produce a project for the jurisdiction or county with individual cases created by the type of change.

If your city is participating in the local insurance premium tax for the firefighters' pension fund, the appropriate fire district information will be added to addresses systematically. When the project is successfully submitted, you will receive notification from the Department's Local Government Unit of its status. If the project is approved for release, all affected jurisdictions and counties will be notified to review and approve the updates.

Step 3. Complete Form DR-700022. Changes must be provided 120 days prior to the effective date of the changes indicated. The project and case number are assigned by the Department's Address/Jurisdiction Database after the change records are submitted. Enter the project and case number you received online on page 1 of Form DR-700022. Check the box

that corresponds to the type of change requested and indicate whether the change affects another local jurisdiction or county. If the answer is "yes," enter the name of the jurisdiction or county in the space provided.

Step 4. Obtain authorization. If the change affects only your jurisdiction or county, complete Part A of the Official Authorization section. If the change affects another jurisdiction or county, complete Parts A and B. To facilitate the processing of changes, the local jurisdiction or county requesting the change should attempt to obtain the written consent of the affected jurisdiction or county (signature in Part B). The name of the authorizing official should be the Address/Jurisdiction Database contact person for that jurisdiction or county.

Only the official database contact person may sign as the authorized representative of the jurisdiction. For information about official database contact persons, contact the Local Government Unit at the contact information provided below. For a list of the local insurance premium tax contacts, go to floridarevenue.com/taxes/ipt under the section "Municipal Police Officers' Retirement Trust Fund and Firefighters' Pension Trust Fund."

All others should call the Department's Local Government Unit at 850-717-6630 for this information. Complete Part C only if you have attempted to obtain the signature of the authorizing official and have been unable to do so.

Step 5. Attach competent evidence to this form. Mark each piece of evidence with the case number provided by the Database. Some examples of competent evidence are:

- **Ordinance**
- **Annexation approval**
- **Permit(s)**

For online submissions, GIS-data files are also considered competent evidence.

Step 6. Submit Form DR-700022 (with competent evidence) to the Department.

Submit your completed information and all competent evidence online at floridarevenue.com/taxes/pointmatch or by email, fax, or mail to the Florida Department of Revenue's Local Government Unit at:

Email: local-govt-unit@floridarevenue.com

Fax: 850-921-4711

Mail to: Local Government Unit
Florida Department of Revenue
PO Box 5885
Tallahassee, FL 32314-5885

For more information, call the Department's Local Government Unit at 850-717-6630 or email to:

local-govt-unit@floridarevenue.com



Objection to Address Assignment in the Address/Jurisdiction Database

All requests can be submitted using the Department of Revenue's website at floridarevenue.com/taxes/pointmatch.

Part A: Contact Information I am a (check one):

- Communications Services Provider
- FDOR Employee
- Communications Services Tax Address Vendor
- Consumer
- Vendor or Insurance Company

Name: _____ Title: _____
 Company: _____ Street Address: _____
 City/State/ZIP: _____ Email address: _____
 Phone Number: _____ Fax Number: _____

Part B: Service Address Information To submit an objection for multiple addresses, use the Department's website at floridarevenue.com/taxes/pointmatch or contact the Local Government Unit at 850-717-6630 for more information.

Required for all requests.

The service address I am objecting to has an effective date (if known) of: _____
 Number and Street: _____ City: _____
 County: _____ ZIP: _____

For FDOR Employees only. For SUNTAX related requests, provide all of the following:

Business Partner #: _____ Certificate #: _____
 Tax Type: _____ Owner Name (if not sole proprietor): _____
 Account Name: _____ Owner Phone: _____

Part C: Basis for Objection Complete the appropriate reason based on your objection (check all that apply).

- Reason 1.** The address is listed in the wrong jurisdiction or county within the database.
 Current jurisdiction or county assignment is: _____
 Proposed jurisdiction or county assignment should be: _____
- Reason 2.** The address is not listed in the database.
 Proposed jurisdiction or county assignment should be: _____
- Reason 3.** The address information is incorrect (example: misspelled, wrong ZIP code).
 Proposed correction to address: _____

To submit an objection for a Tourist Development Tax (TDT), or if reasons 1, 2, or 3 do not apply, please use the space below to describe your objection.

Reason 4. _____

Part D: Competent Evidence. To object to the jurisdiction or county to which an address is assigned in the Department of Revenue's Address/Jurisdiction Database, you must provide supporting evidence that the address is located within the jurisdiction or county you have indicated. For example, a copy of a property tax bill indicating the jurisdiction or county in which an address is located.

Check all that apply:

- Voter registration card Master Street Address Guide
 Property tax bill Other _____

See the Instructions below on how to submit the required documentation.

FDOR Employees Only: Provide a copy of the following screenshots:

- SUNTAX, Contract Object page, to show "Distribution Stamp" area, County/JBP A/c field [COUNTY] (if applicable)
- Address Lookup using floridarevenue.com/taxes/pointmatch
- County Property Appraiser location search result visit <http://floridarevenue.com/property/Pages/LocalOfficials.aspx>

Part E: Signature/Date

Signature: _____ Date: _____

Instructions

Consumers or dealers of communications services or transactions subject to sales tax, insurers providing insurance coverage, vendors providing address/jurisdiction databases, and other substantially affected parties may submit an objection to the jurisdiction or county assigned to an address in the Department of Revenue's Address/Jurisdiction Database. Department of Revenue employees should submit SUNTAX-related address/jurisdiction corrections at floridarevenue.com/taxes/pointmatch.

NOTE: To submit updates or corrections to the Department's Address/Jurisdiction Database, use Form DR-700022 if you are a local taxing jurisdiction or county. If you are a special fire control district, use Form DR-350907.

The fastest and easiest way to submit your objections is online at floridarevenue.com/taxes/pointmatch. A request for correction may be for a single address or may include multiple address corrections. If this form is being used to submit an objection for a Tourist Development Tax (TDT), use Reason 4.

For jurisdictions, you may include all addresses moving from City A to City B in one submission. If you also have addresses moving from City A to City C, a separate submission is required.

For counties, you may include all addresses moving from County A to County B in one submission. If you also have addresses moving from County A to County C, a separate submission is required.

You must submit evidence showing that the affected addresses are located within the jurisdiction or county that you indicated.

NOTE: Requests submitted without evidence to support the address/jurisdiction objection will not be considered.

Submit your completed objection and all supporting evidence online at floridarevenue.com/taxes/pointmatch or by email, fax, or mail to the Florida Department of Revenue's Local Government Unit at:

Email: local-govt-unit@floridarevenue.com
Fax: 850-921-4711
Mail: Florida Department of Revenue
Local Government Unit
PO Box 5885
Tallahassee, FL 32314-5885

If you complete this form online, do not mail a copy.

Upon receipt of your submission, the Department will contact the affected local jurisdictions or counties. For more information, call the Local Government Unit at 850-717-6630 or send an email to local-govt-unit@floridarevenue.com.

FOR DOR USE ONLY

Tracking number _____ Date _____

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE

INSURANCE PREMIUM TAXES, FEES AND SURCHARGES

AMENDING RULE 12B-8.0016

SUMMARY OF PROPOSED RULE

The proposed rule will adopt amendments resulting from the creation of Rule 12A-1.111, F.A.C.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

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.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

May 19, 2021

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* May 5, 2021 (Vol. 47, No. 87, p. 2049), to advise the public of the proposed changes to Rule 12B-8.0016, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on May 19, 2021. No request was received, and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-8.0016 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 rule 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 the statement of estimated regulatory costs, or to provide a 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 (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: TBD

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: TBD

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

ATTACHMENT 3



June 1, 2021

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Beau Beaubien, Director of Cabinet Affairs

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Tanya Cooper, Director of Cabinet Affairs

The Honorable Ashley Moody, Attorney General
Attention: Dan Olson, Governmental Affairs Director
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Nikki Fried, Commissioner of Agriculture
Attention: Kyle W. Troop, Director of Cabinet Affairs
Lasha Williams-Potts, Deputy Director of Cabinet Affairs

THROUGH: Jim Zingale, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Approval to File a Notice of Proposed Rule and Hold Public Hearing;
and Requesting Approval of Filing and Certifying a Proposed Rule for Final
Adoption if the Rule Remains Unchanged

Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact: No impact

The Department has reviewed the proposed rule for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rule will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rule is not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting?

Section 120.54(3)(a), F.S., requires the Department to obtain Governor and Cabinet approval to hold a public hearing for the proposed rule. The Department therefore requests approval to publish Notice of Proposed Rule in the *Florida Administrative Register* for Rule 12D-9.025, F.A.C., Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses.

The Department further requests final adoption of this rule and approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

Why are the proposed rules necessary?

The proposed amendment to Rule 12D-9.025, F.A.C., *Procedures for Conducting s Hearing; Presentation of Evidence; Testimony of Witnesses*, is necessary to reflect statutory changes enacted in Section 4, Chapter 2020-10, Laws of Florida, which amended section 194.035(1), Florida Statutes.

What do the proposed rules do?

The proposed amendment to this rule adds a provision that an appraisal report cannot be submitted as evidence or considered by the value adjustment board or any special magistrate if the appraisal was performed by a person who serves as a special magistrate in the same county for the same tax year. And the board and any special magistrate cannot admit such an appraisal report into evidence or consider such report during the same tax year.

Were comments received from external parties?

No. The Department published a Notice of Rule Development on November 23, 2020, and scheduled a workshop for December 9, 2020, if requested in writing. The Department received no written requests, and no workshop was held. No written comments were received by the Department.

Attachments

- Summaries of the proposed rule
 - Statements of facts and circumstances justifying the rule
 - Federal comparison statement
 - Summaries of the workshop
- Rule text

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE
REQUIREMENTS FOR VALUE ADJUSTMENT BOARDS IN ADMINISTRATIVE
REVIEWS; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE
ADJUSTMENT BOARDS
AMENDING RULE 12D-9.025

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12D-9.025, F.A.C., adds that an appraisal report cannot be submitted as evidence or considered by the value adjustment board or any special magistrate if the appraisal was performed by a person who serves as a special magistrate in the same county for the same tax year. And, the board and any special magistrate cannot admit such an appraisal report into evidence or consider such report during the same tax year.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendment to Rule 12D-9.025 is necessary to reflect subsection 194.035(1), F.S., as amended by Section 4, Chapter 2020-10, 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

SCHEDULED FOR DECEMBER 9, 2020

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-9.025, F.A.C., in the *Florida Administrative Register* on November 23, 2020 (Vol. 46, No. 228, pp. 5107 - 5108) and scheduled a workshop for December 9, 2020, if requested in writing. The Department received no written requests, and no workshop was held. No written comments were received by the Department.

NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony of Witnesses

PURPOSE AND EFFECT: The proposed amendment to Rule 12D-9.025 is necessary to reflect subsection 194.035(1), F.S., as amended by Section 4, Chapter 2020-10, L.O.F.

SUMMARY: The proposed amendment to Rule 12D-9.025, F.A.C., adds that an appraisal report cannot be submitted as evidence or considered by the value adjustment board or any special magistrate if the appraisal was performed by a person who serves as a special magistrate in the same county for the same tax year. And, the board and any special magistrate cannot admit such an appraisal report into evidence or consider such report during the same tax year.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION:

The Agency has determined that this rule 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 Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information

and 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 SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 194.011(5), 194.034(1), 195.027(1) FS.

LAW IMPLEMENTED: 193.092, 194.011, 194.032, 194.034 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 (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: To be determined.

PLACE: To be determined.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight Program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Property Tax Oversight Program, telephone 850-617-8870 or email

DORPTO@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA

DEPARTMENT OF REVENUE

PROPERTY TAX OVERSIGHT PROGRAM

CHAPTER 12D-9, FLORIDA ADMINISTRATIVE CODE

REQUIREMENTS FOR VALUE ADJUSTMENT BOARD IN ADMINISTRATIVE
REVIEWS; UNIFORM RULES OF PROCEDURE FOR HEARINGS BEFORE VALUE

ADJUSTMENT BOARDS

AMENDING RULE 12D-9.025

**12D-9.025 Procedures for Conducting a Hearing; Presentation of Evidence; Testimony
of Witnesses**

(1) through (4)(f) No change.

(g) An appraisal report shall not be submitted as evidence in a value adjustment board proceeding in any tax year in which the person who performed the appraisal serves as a special magistrate to that county value adjustment board for the same tax year. Accordingly, in that tax year the board and any special magistrate in that county shall not admit such appraisal report into evidence and shall not consider any such appraisal report.

(5) through (10) No change.

Rulemaking Authority 194.011(5), 194.034(1), 195.027(1), ~~213.06(1)~~ FS. Law Implemented 193.092, 194.011, 194.032, 194.034, 194.035 FS. History—New 3-30-10, Amended 6-14-16, 9-19-17, xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: To be determined.

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November
23, 2020.