

**AGENDA  
RULE DEVELOPMENT WORKSHOP**

Workshop Materials Available on the web at <http://www.floridarevenue.com/rules>.

**10:00 a.m., September 23, 2021**

**Contacts:**     **Danielle Boudreaux, Revenue Program Administrator, (850) 717-7082**  
                  **Jennifer Ensley, Tax Law Specialist, (850) 717-7659**

**ROOM 1220, BLDG ONE  
2450 SHUMARD OAK BLVD  
TALLAHASSEE, FLORIDA**

**THIS MEETING IS OPEN TO THE PUBLIC**

**1. Call to Order:**

- a. Introduction of Department of Revenue Staff
- b. Opening Remarks by Department of Revenue

**2. Presentation and public discussion of the proposed changes to the following rules:**

**a. Legislative Changes:**

**i. Chapter 12-13: Compromise and Settlement**

- Rule 12-13.007       Grounds for Reasonable Cause for Compromise of Penalties
- Rule 12-13.0075     Guidelines for Determining Amount of Compromise

**ii. Chapter 12-24: Payment of Taxes and Submissions by Electronic Means**

- Rule 12-24.001       Scope of Rules
- Rule 12-24.003       Requirements to File or to Pay Taxes by Electronic Means

**iii. Chapter 12A-1: Sales and Use Tax**

- Rule 12A-1.004       Sales Tax Brackets
- Rule 12A-1.005       Admissions
- Rule 12A-1.020       Licensed Practitioners; Drugs, Medical Products and Supplies
- Rule 12A-1.056       Tax Due at Time of Sale; Tax Returns and Regulations
- Rule 12A-1.057       Alcoholic and Malt Beverages.
- Rule 12A-1.060       Registration
- Rule 12A-1.070       Leases and Licenses of Real Property; Storage of Boats and Aircraft
- Rule 12A-1.091       Use Tax
- Rule 12A-1.097       Public Use Forms
  - DR-1MP       Florida Business Tax Application for Marketplace Providers and Remote Sales

- DR-1 Florida Business Tax Application
- DR-1A Application for Registered Businesses to Add a New Florida Location
- DR-7N Instructions for Consolidated Sales and Use Tax Return
- DR-15EZN Instructions for DR-15EZ Sales and Use Tax Returns
- DR-15N Instructions for DR-15 Sales and Use Tax Returns
- DR-46NT Nontaxable Medical Items and General Grocery List
- Rule 12A-1.103 Remote Sales; Marketplaces [Mail Order Sales]
- Rule 12A-1.104 Sales of Property to be Transported to a Cooperating State
- Rule 12A-1.108 Exemption for Data Center Property
- Rule 12A-1.112 Sales Tax Paid by Dealers on Behalf of Purchasers

**iv. Chapter 12A-15: Discretionary Sales Surtax**

- Rule 12A-15.001 Scope of Rules
- Rule 12A-15.002 Surtax Brackets
- Rule 12A-15.003 Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax
- Rule 12A-15.008 Construction Contractors Who Repair, Alter, Improve, and Construct Real Property; Refund of Surtax
- Rule 12A-15.012 Alcoholic and Malt Beverages
- Rule 12A-15.014 Transition Rule

**v. Chapter 12A-19: Communications Services Tax**

- Rule 12A-19.100 Public Use Forms
  - DR-700016: Florida Communications Services Tax Return

**vi. Chapter 12B-4: Documentary Stamp Tax**

Rule 12B-4.052 Computation of Tax; Definitions.

**b. Fuel Tracking System:**

**i. Chapter 12B-5: Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel**

- Rule 12B-5.150 Public Use Forms
  - DR-309631N Instructions for Filing Terminal Supplier Fuel Tax Return
  - DR-309632N Instructions for Filing Wholesaler/Importer Fuel Tax Return
  - DR-309635N Instructions for Filing Blender Fuel Tax Return
  - DR-309636N: Instructions for Filing Terminal Operator Information Return
  - DR-309637N: Instructions for Filing Petroleum Carrier Information Return
  - DR-309638N: Instructions for Filing Exporter Fuel Tax Return
- Rule 12B-5.600 Tracking System Reporting Requirements

**c. Insurance Premium Tax Rate Changes:**

**i. Chapter 12B-8: Insurance Premium Taxes, Fees and Surcharges**

- Rule 12B-8.003 Tax Statement; Overpayments
  - DR-907N Instructions for Filing Insurance Premium Installment Payment (Form DR-907)
  - DR-908 Insurance Premium Taxes and Fees Return for Calendar Year 2021
  - DR-908N Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return
  - DR-350900 2020 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

**d. Corporate Income Tax Form Changes:**

**i. Chapter 12C-1: Corporate Income Tax**

- Rule 12C-1.051 Forms
  - F-1120 Florida Corporate Income/Franchise Tax Return
  - F-1120A Florida Corporate Short Form Income Tax Return
  - F-1120N Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1,2021
  - F-1120XN Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return

**3. Public Comments**

**4. Closing Comments from Department of Revenue Staff**

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### **For Technical Support:**

If you have problems accessing the registration, contact Tonya Fulford by email [Tonya.Fulford@floridarevenue.com](mailto:Tonya.Fulford@floridarevenue.com), using “Rule Development Workshop, September 23” in the subject line, or by phone at (850) 717-7576.