

**DEPARTMENT OF REVENUE
AGENCY REGULATORY PLAN FOR FISCAL YEAR 2013-2014**

Program	Issue	Rule Number	Subject	Description of Proposed Rulemaking	Comments
General Tax Administration	Administrative Sales Tax	12-3.0017 Chapter 12-25 12-26.0041 (New) 12-26.008	Sampling of Taxpayer Records	Update provisions for sampling methods for sales and use tax audits and refunds, as required by section 212.12(6)(c)3.c., F.S.	
General Tax Administration	Administrative	Chapter 12-13	Compromise and Settlement	Update and clarify rules regarding procedures for the compromise and settlement of tax, penalty, or interest assessed for taxes, surtaxes, surcharges, and fees administered by the Department. Provide how the Department delegates positions authorized to execute compromise and settlement agreements.	At the June 25, 2013, meeting, the Governor and Cabinet authorized the Department to file a Notice of Proposed Rule for publication in the Florida Administrative Register.
General Tax Administration	Administrative	12-16.004	Delegation of Authority	Provide how the Department delegates positions authorized to execute consent agreements.	At the June 25, 2013, meeting, the Governor and Cabinet authorized the Department to file a Notice of Proposed Rule for publication in the Florida Administrative Register.
General Tax Administration	Administrative	Chapter 12-17	Stipulated Time Payment Agreements	Update provisions for the administration of stipulated time payment agreements for purposes of paying outstanding tax, penalty, or interest liabilities, as provided in section 213.21(4), F.S.	

**DEPARTMENT OF REVENUE
AGENCY REGULATORY PLAN FOR FISCAL YEAR 2013-2014**

Program	Issue	Rule Number	Subject	Description of Proposed Rulemaking	Comments
General Tax Administration	Administrative	Chapter 12-21 12A-1.090	Tax Warrants and Liens, Garnishment, and Jeopardy Assessments	Update provisions regarding tax liens, garnishment, and jeopardy assessments to incorporate law changes.	
General Tax Administration	General Taxes	Chapter 12-26 12A-1.007 12A-1.012 12A-1.014 12A-1.065	Application for Tax Refunds	Provide taxpayers complete information in administrative rules and forms regarding the documentation required to obtain a refund of tax from the Department. Section 215.26(2), F.S., requires applications for refund of tax paid to be submitted to the Department on an approved form. Remove obsolete or unnecessary provisions. Clarify the requirements to refund sales tax collected from a customer prior to obtaining a credit or refund from the Department and the taxability of repossessed items.	
General Tax Administration	Administrative	12-28.008	Clerk of the Court Revenue Remittance	Provide for the remittance of fines, fees, service charges, and costs by the clerks of court, as provided in Chapter 2013-44, L.O.F.	
General Tax Administration	General Taxes	Chapter 12-29 12A-1.097 12A-1.107 12B-8.001 12C-1.0188 12C-1.051	Florida Enterprise Zone Programs	Clarify entitlement to a tax credit or to a refund of previously paid tax under the Florida Enterprise Zone Programs consistent with Final Orders issued by the Department.	

**DEPARTMENT OF REVENUE
AGENCY REGULATORY PLAN FOR FISCAL YEAR 2013-2014**

Program	Issue	Rule Number	Subject	Description of Proposed Rulemaking	Comments
General Tax Administration	General Taxes	12A-1.097 12A-16.008 12A-19.071 12A-19.100 12B-5.150 12B-8.0016 12B-8.003 12C-1.051 12C-2.0115	Annual Tax Returns	Adopt updates to tax returns used to report tax in 2013. Update instructions for using the Department's Address/Jurisdiction Database for situsing local jurisdictions for communications services tax and insurance premium tax.	
General Tax Administration	Sales Tax	12A-1.070	Real Property Leases	Update provisions for the taxability of the lease or rental of real property to incorporate law changes and case law. Remove provisions for bailments, which are not a lease or rental of real property.	
General Tax Administration	Sales Tax	12A-1.001 12A-1.0015 12A-1.006 12A-1.007 12A-1.0071 12A-1.0072 12A-1.0073 12A-1.0091 12A-1.037 12A-1.0375(new) 12A-1.038 12A-1.039 12A-1.043 12A-1.051 12A-1.061 12A-1.071 12A-1.074 12A-1.091 12A-1.097 12A-15.0035	Sales, Leases, and Use of Motor Vehicles, Aircraft, Boats, Mobile Homes, and Factory-Built Buildings	Update provisions for the sale, lease, rental, or use of aircraft, boats, mobile homes, motor vehicles, and factory-built buildings to include law changes, reflect case law, and remove obsolete or redundant provisions.	

**DEPARTMENT OF REVENUE
AGENCY REGULATORY PLAN FOR FISCAL YEAR 2013-2014**

Program	Issue	Rule Number	Subject	Description of Proposed Rulemaking	Comments
General Tax Administration	Sales Tax	12A-1.063	Exemption for Items Used in Manufacturing or Fabricating Aircraft and Gas Turbine Engines	Include the exemption for items used in manufacturing or fabricating aircraft and gas turbine engines, as created by section 8, Chapter 2012-32, L.O.F. Provide updates to items used in manufacturing to remove brand names, redundant provisions, and issues that are not items used in manufacturing.	
General Tax Administration	Sales Tax	12A-1.059 12A-1.0641	Fuel used for Commercial Fishing and Aquacultural Purposes	Provide for the exemption from sales tax on the purchase of dyed diesel fuel that is placed into the storage tank of a vessel used exclusively for commercial fishing or aquacultural purposes, as provided in Chapter 2013-82, L.O.F. Include the exemption for natural gas used in fuel cells, as provided in section 4, Chapter 2013-42, L.O.F.	
General Tax Administration	Miscellaneous	12A-12.001 12A-12.0011	Waste Tire Fee and Lead-Acid Battery Fee	Clarify definitions and revise to improve readability.	At the June 25, 2013, meeting, the Governor and Cabinet authorized the Department to file a Notice of Proposed Rule for publication in the Florida Administrative Register.
General Tax Administration	Documentary Stamp Tax	12B-4.013 12B-4.014 12B-4.054	Confirmed Bankruptcy Plans	Update rules to clarify that tax does not apply to the issuance, transfer, or exchange of a security, or the making or delivery of an instrument of transfer, under a federal bankruptcy plan when the issuance, transfer, or exchange occurs after confirmation of the plan (<i>Florida Dept. of Revenue v. Piccadilly Cafeterias, Inc.</i> , 554 U.S. 33 (2008)).	At the June 25, 2013, meeting, the Governor and Cabinet authorized the Department to file the proposed rules with the Department of State for final adoption.

**DEPARTMENT OF REVENUE
AGENCY REGULATORY PLAN FOR FISCAL YEAR 2013-2014**

Program	Issue	Rule Number	Subject	Description of Proposed Rulemaking	Comments
General Tax Administration	Documentary Stamp Tax	Chapter 12B-4	Obsolete or Unnecessary Provisions; Clarifications	Clarify provisions regarding cooperative agreements, partition deeds, combined sales of land and improvements, and transfers of interest in the marital home between spouses. Update provisions for interest and penalty and for transfers to the Board of Trustees of the Internal Improvement Trust Fund. Update or remove unnecessary references. Remove obsolete provisions.	
General Tax Administration	Fuel Tax	12B-5.150	Format of Electronic Tax Returns	Update uniform electronic reporting requirements for motor fuel licensees.	
General Tax Administration	Fuel Tax	12B-5.080 12B-5.130 12B-5.140 12B-5.300	Obsolete Provisions	Remove obsolete provisions regarding fuel tax refunds.	
General Tax Administration	Fuel Tax	12B-5.150	Fuel Licenses; Motor Fuel Tax-General Inspection Trust Fund	Adopt documentation necessary to obtain a Florida fuel or pollutant license. Include provisions for reporting the tax on motor fuel to be distributed to the General Inspection Trust Fund (section 1, HB 7023).	
General Tax Administration	Fuel Tax	12B-5.020 12B-5.060 12B-5.150 12B-5.200 Part V, Chapter 12B-5	Natural Gas Fuel Tax	Provide requirements for a natural gas fuel retailer to obtain a fuel license. Provide for the administration of the natural gas fuel tax, and the repeal of the decal fees on alternative fuel, used in a motor vehicle. (Chapter 2013-198, L.O.F.)	
General Tax Administration	Fuel Tax	12B-5.090	Biodiesel Manufactured by Local Government Units	Provide that municipalities, counties, and school districts that manufacture biodiesel fuel for internal use are exempt from the fuel reporting, bonding and licensing requirements for fuel wholesalers. (Chapter 2013-142, L.O.F.)	

**DEPARTMENT OF REVENUE
AGENCY REGULATORY PLAN FOR FISCAL YEAR 2013-2014**

Program	Issue	Rule Number	Subject	Description of Proposed Rulemaking	Comments
General Tax Administration	Insurance Premium Tax	12B-8.006	Peril of Fire Percentage	Update the percentage determined by the Office of Insurance Regulation used to determine the portion of premium applicable to the peril of fire for the State Marshal Regulatory Assessment.	
General Tax Administration	Insurance Premium Tax	12B-8.016	Retaliatory Provisions	Provide guidance and clarification regarding the retaliatory tax computation required by paragraph 624.509(1)(a), F.S.	
General Tax Administration	Corporate Income Tax	Chapter 12C-1	Obsolete or Unnecessary Provisions; Update to Include Law Changes	Update provisions regarding apportionment of the sales factor, estimated tax due dates, the repeal of the emergency excise tax, recordkeeping requirements, and penalties imposed for incomplete returns. Provide for amended Florida corporate income tax returns when a domestic production activities deduction is amended on a federal return. Remove or update obsolete provisions and remove unnecessary provisions.	
General Tax Administration	Corporate Income Tax	12C-1.0194	Spaceflight Projects - Tax Credit	Provide procedures for transferring a tax credit allowed under the Florida Space Business Incentives Acts and granted by the Department of Economic Opportunity that may be taken on a return for a taxable year beginning on or after October 1, 2015 (section 15, Ch. 2011-76, L.O.F.).	
General Tax Administration	Corporate Income Tax	12C-1.0196	Research and Development Tax Credit	Include provisions for the research and development tax credit, as provided in section 7, Chapter 2011-76, L.O.F.	
General Tax Administration	Estate Tax	Chapter 12C-3	Florida Estate Tax	Provide that estate tax returns are not required for decedents who die after December 31, 2004, as provided in section 1, Chapter 2013-172, L.O.F. Remove obsolete provisions.	

**DEPARTMENT OF REVENUE
AGENCY REGULATORY PLAN FOR FISCAL YEAR 2013-2014**

Program	Issue	Rule Number	Subject	Description of Proposed Rulemaking	Comments
Property Tax Oversight	Property Tax	12D-1.002	Definitions for General Rules	Amend the rule to update the definition of "assessed value of property" (to comply with Section 192.001, F.S., as amended in Section 1 of Chapter 2012-193, L.O.F.)	
Property Tax Oversight	Property Tax	12D-1.0025 (new)	Computation of Time	Adopt a new rule to clarify how to handle filing dates for property tax issues that fall on the weekend or holiday.	
Property Tax Oversight	Property Tax	12D-1.009	Mapping Requirements to be Maintained by Property Appraiser	Remove language in subparagraph (1)(b)1. of this rule, which is outdated language for mapping requirements by the property appraiser.	
Property Tax Oversight	Property Tax	12D-1.010	Reconciliation of Interim Tax Rolls - Form of Notification	Amend rule to remove "notice" form -- only used for a 1980 interim tax roll.	
Property Tax Oversight	Property Tax	12D-1.011 (repeal)	Notification to Property Appraiser of Land Development Restriction	Repeal requirement that government agencies and entities notify the property appraiser in writing about any law, ordinance, or other enactment that limits or restricts development or improvement of property.	
Property Tax Oversight	Property Tax	Chapter 12D-2	Centrally-Assessed Property (Railroads, Railroad Terminal Companies, Private Car, Freight Line and Equipment Companies)	Amend the rule chapter to conform to current law and to introduce more efficient and effective procedures.	
Property Tax Oversight	Property Tax	12D-6.006	Fee Time-share Real Property	Remove redundant definitions relating to DBPR to regulate the fee timeshare industry. Eliminate provisions that are redundant of statute.	

**DEPARTMENT OF REVENUE
AGENCY REGULATORY PLAN FOR FISCAL YEAR 2013-2014**

Program	Issue	Rule Number	Subject	Description of Proposed Rulemaking	Comments
Property Tax Oversight	Property Tax	12D-7.0025 (new)	Documentation Requirement of Exemptions	Adopt a new rule to implement the changes to Sections 196.081, 196.082, 196.091, 196.101, 196.202, 196.24, F.S., authorizing taxpayers to file for certain exemptions before receiving the required documentation.	
Property Tax Oversight	Property Tax	12D-7.004	Fallen Heroes Family Tax Relief Act	Amend the rule to implement Chapter 2012-54, L.O.F.	
Property Tax Oversight	Property Tax	12D-7.0143	Additional Homestead Tax Exemption for Low-Income Seniors Who Maintain Long-Term Residency on the Property	Amend the rule to implement Chapter 2012-57, L.O.F. This law contains the statutory provisions that support the new, additional homestead exemption for certain seniors, which was approved by voters in the 2012 general election.	
Property Tax Oversight	Property Tax	12D-8.0065 (new)	Denials and Late Filed Applications for Portability	Adopt a new rule to implement the changes to section 193.155, F.S. Instruct property appraisers to notify taxpayers on denials and processing late applications. [Emergency Rule 12DER12-08 expires June 7, 2014.]	
Property Tax Oversight	Property Tax	12D-8.0065 (new)	Transfer of Assessment Limitation Difference; Portability Forms DR-501RVSH and DR-501T	Adopt a new rule to implement section 193.155, F.S. Set the limitations and rules for the transfer of assessment limitation difference (portability), provides forms to apply for portability, and instructions to property appraisers. [Emergency Rule 12DER12-08 expires June 7, 2014.]	
Property Tax Oversight	Property Tax	12D-9.001	Taxpayer Rights in Value Adjustment Board Proceedings.	Amend rule to implement two-hour maximum wait time for petitioners as provided by Chapter 2012-193, L.O.F.	

**DEPARTMENT OF REVENUE
AGENCY REGULATORY PLAN FOR FISCAL YEAR 2013-2014**

Program	Issue	Rule Number	Subject	Description of Proposed Rulemaking	Comments
Property Tax Oversight	Property Tax	12D-9.005	Value Adjustment Board Duties	Amend rule to reflect statutory changes in Chapter 2012-193, L.O.F.	
Property Tax Oversight	Property Tax	12D-9.007	Role of the Clerk of the VAB	Amend rule to add the method of delivering value adjustment board decisions by electronic means to implement Chapter 2013-72, L.O.F.	
Property Tax Oversight	Property Tax	12D-9.019	Scheduling and Notice of a Hearing.	Amend rule to implement two-hour maximum wait time for petitioners as provided by Chapter 2012-193, L.O.F.	
Property Tax Oversight	Property Tax	12D-9.020	Exchange of Evidence (Value Adjustment Board)	Amend rule to address DOAH orders. See cases #11-1080RU, <i>Ed Crapo, Ervin Higgs, and Timothy "Pete" Smith v. Lisa Echeverri</i> and #11-0677RU, <i>Rob Turner v. Department of Revenue</i> .	
Property Tax Oversight	Property Tax	Chapter 12D-13	Administration of Property Taxes	Amend the rule chapter to implement Chapters 2013-148, 2012-193, 2011-181, and 2011-151, L.O.F.	
Property Tax Oversight	Property Tax	12D-16.002	Forms	Amend forms to implement Article VII, Section 6, FL Constitution; Chapters 2012-54, 2012-57, 2012-193, 2011-181, and 2011-151, L.O.F.; and to address DOAH order. See cases #11-1080RU, <i>Ed Crapo, Ervin Higgs, and Timothy "Pete" Smith v. Lisa Echeverri</i> and #11-0677RU, <i>Rob Turner v. Department of Revenue</i> .	
Property Tax Oversight	Property Tax	12D-18.003	Non-Ad Valorem Assessments	Amend the rule to conform to a provision in Chapter 2010-139, L.O.F., authorizing a non-ad valorem assessment to fund property improvements that conserve energy or add renewable energy items and systems.	

**DEPARTMENT OF REVENUE
AGENCY REGULATORY PLAN FOR FISCAL YEAR 2013-2014**

Program	Issue	Rule Number	Subject	Description of Proposed Rulemaking	Comments
Property Tax Oversight	Property Tax	12D-18.005	Non-Ad Valorem Assessments	Amend the rule to conform to a provision in Chapter 2010-139, L.O.F., authorizing a non-ad valorem assessment to fund property improvements that conserve energy or add renewable energy items and systems.	
Property Tax Oversight	Property Tax	12D-18.010	Value Adjustment Board Duties	Amend the rule to conform to a provision in Chapter 2010-139, L.O.F., authorizing a non-ad valorem assessment to fund property improvements that conserve energy or add renewable energy items and systems.	
Property Tax Oversight	Property Tax	12D-7.020 12D-9.007 12D-16.002 12D-17.002 12D-17.003	Paper Reduction	Amend rules to conform to provisions in Chapter 2013-192, L.O.F.	
Property Tax Oversight	Property Tax	12D-16.002	Renewable Energy Source Device	Amend rules to conform to provisions in Chapter 2013-77, L.O.F.	
Property Tax Oversight	Property Tax	12D-7.013	Rental of Homestead Property	Amend rule to conform to provisions in Chapter 2013-64, L.O.F.	
Property Tax Oversight	Property Tax	Chapter 12D-9	Value Adjustment Board Duties	Amend rules to conform to provisions in Chapter 2013-109, L.O.F.	
Property Tax Oversight	Property Tax	Chapter 12D-5	Agricultural Lands	Amend rules to conform to provisions in Chapter 2013-95, L.O.F.	

**DEPARTMENT OF REVENUE
AGENCY REGULATORY PLAN FOR FISCAL YEAR 2013-2014**

Program	Issue	Rule Number	Subject	Description of Proposed Rulemaking	Comments
Property Tax Oversight	Property Tax	12D-7.001 12D-7.007 12D-7.014 12D-7.0143 12D-7.015 12D-7.020 12D-9.007 12-17.002 12D-17.003 12D-8.0061 12D-8.00659 12D-8.0068	Ad Valorem Taxation	Amend rules to conform to provisions in Chapter 2013-72, L.O.F.	
Property Tax Oversight	Property Tax	12D-16.002	Forms	Amend forms to implement Chapters 2013-72, 2013-77 and 2013-192, L.O.F. HB 903 (Adverse Possession) presented to Governor on June 17, 2013.	
Child Support Enforcement	Child Support Enforcement	12E-1.0052	Unidentifiable Collections	Update forms.	
Child Support Enforcement	Child Support Enforcement	12E-1.006	Request for Reconsideration	Amend the rule to update time frames and other requirements.	
Child Support Enforcement	Child Support Enforcement	12E-1.012	Consumer Reporting Agencies	Update notices.	
Child Support Enforcement	Child Support Enforcement	12E-1.014	Internal Revenue Service Tax Refund Offset Program; Passport Denial; Internal Revenue Service Full Collection Services	Update forms.	

**DEPARTMENT OF REVENUE
AGENCY REGULATORY PLAN FOR FISCAL YEAR 2013-2014**

Program	Issue	Rule Number	Subject	Description of Proposed Rulemaking	Comments
Child Support Enforcement	Child Support Enforcement	12E-1.029	Financial Institution Data Matches	Update form and correct the webpage url for the federal data specifications for the Financial Institutions Data Match (FIDM) program.	
Child Support Enforcement	Child Support Enforcement	New	Administrative Establishment of Paternity and or Child Support Obligations	Describe how the Department will implement the provisions of section 409.256, F.S., to administratively establish the paternity of a child and to administratively establish support for that child, if applicable.	
Child Support Enforcement	Child Support Enforcement	New	Noncovered Medical	Implement the requirement in section 409.25635, F.S., for the Department to begin a proceeding to administratively establish the amount of noncovered medical expenses a parent owes.	
Child Support Enforcement	Child Support Enforcement	New	Withholding Support from Unemployment Benefits	Implement the requirement under section 443.051, F.S., that the Department must provide the Department of Economic Opportunity at least biweekly an electronic file listing parents who owe support obligations and the amount of the legally required support deductions from their unemployment benefits.	
Child Support Enforcement	Child Support Enforcement	12E-1.023	Suspension of Driver License; Suspension of Motor Vehicle Registration	Amend the rule to update the criteria for excluding a case from license suspension, the conditions when a license is to be reinstated, and the method by which the Department notifies the Department of Highway Safety and Motor Vehicles about suspensions and reinstatements.	