AGENDA RULE DEVELOPMENT HEARING (If Requested in Writing)

Hearing Material Available on the web at: http://www.floridarevenue.com/rules

10:00 A.M., April 11, 2018

Contacts: Tammy Miller, Deputy Director, (850) 717-6309

Becky Avrett, Government Analyst I, (850) 717-6799

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. Business: Presentation and discussion of the proposed changes to the following rule sections of the <u>Florida Administrative Code (F.A.C.)</u>:

SEVERANCE TAXES

Rule 12B-7.030, F.A.C. Rule 12B-7.031, F.A.C.

3. Closing Comments

STATE OF FLORIDA

DEPARTMENT OF REVENUE

SEVERANCE TAXES, FEES, AND SURCHARGES

CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE

AMENDING RULES 12B-7.030 AND 12B-7.031

SUMMARY OF PROPOSED RULE

The proposed amendments update the rule and form used to administer the reporting and remittance of the Miami-Dade County Lake Belt Mitigation Fee and Water Treatment Plant Upgrade Fee.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-7.030, F.A.C., implement statutory changes made by Chapter 2015-141, L.O.F., which provided that the water treatment plant upgrade fee imposed by Section 373.41492, F.S., expires effective July 1, 2018.

The proposed amendments to Rule 12B-7.031, F.A.C., adopt, by reference, changes to Form DR-146, which is used in the administration of the Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees. These changes remove the Water Treatment Plant Upgrade Fees from the form, as the fee will expire July 1, 2018.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

NOVEMBER 16, 2017

A Notice of Proposed Rule Development was published in the <u>Florida Administrative</u>

<u>Register</u> on November 2, 2017 (Vol. 43, No. 213, pp. 4945-4946), to advise the public of the proposed changes to Rules 12B-7.030 and 12B-7.031, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on November 16, 2017. No request was received by the Department and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

MARCH 7, 2018

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 7, 2018, and approved the publication of the Notice of Proposed Rule for changes to Rules 12B-7.030 and 12B-7.031, F.A.C. A notice for the public hearing was published in the <u>Florida</u>

<u>Administrative Register</u> on February 26, 2018 (Vol. 44, No. 39, pp. 928-929).

Notice of Proposed Rule

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.:RULE TITLES:

12B-7.030 Miami-Dade County Lake Belt Mitigation Fee and Water Treatment Plant Upgrade Fee

12B-7.031 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-7.030, F.A.C., is to implement statutory changes made by Chapter 2015-141, L.O.F., which provided that the water treatment plant upgrade fee imposed by Section 373.41492, F.S., expires effective July 1, 2018.

The purpose of the proposed amendments to Rule 12B-7.031, F.A.C., is to adopt, by reference, changes to Form DR-146, which is used in the administration of the Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees.

SUMMARY: The proposed amendments update the rule and form used to administer the reporting and remittance of the Miami-Dade County Lake Belt Mitigation Fee and Water Treatment Plant Upgrade Fee. These updates remove references to the Water Treatment Plant Upgrade Fee scheduled to expire July 1, 2018.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this 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.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 211.33(6), 213.06(1), 373.41492(4)(b) FS.

LAW IMPLEMENTED: 92.525(1)(b), (2), (3), (4), 211.30, 211.31, 211.3103, 211.3106, 211.33, 212.11(1)(b), 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 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: April 11, 2018, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

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: Becky Avrett at (850)617-6799.. 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: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6309.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-7.030 Miami-Dade County Lake Belt Mitigation Fee and Water Treatment Plant Upgrade Fee.

- (1) The Miami-Dade County Lake Belt mitigation fee <u>is</u> and the water treatment plant upgrade fee are imposed on each ton of limerock and sand extracted by any person who engages in the business of extracting limerock or sand within the areas and sections provided in Section 373.41492, F.S. The per-ton mitigation fee <u>is</u> and water treatment plant upgrade fee are at the rates provided in Sections 373.41492(2) and (5), F.S.
- (2) The fees are <u>is</u> to be reported to the Department on the Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees Tax Return (Form DR-146, incorporated by reference in Rule 12B-7.031, F.A.C.).
- (3)(a) Except as provided in Rule Chapter 12-24, F.A.C., the payment and the Miami-Dade County Lake Belt Mitigation and Water Treatment Plant Upgrade Fees Tax Return must be delivered to the Department or be postmarked on or before the 20th day of the month following the month of the taxable transaction to avoid penalty and interest for late filing. If the 20th day falls on a Saturday, a Sunday, or a legal holiday, payments accompanied

by returns will be accepted as timely if postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For this purpose, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday, as this term is defined in Chapter 682, F.S., and section 7503, Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to section 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

- (b) Electronic filing of payments and returns must be submitted to the Department, as provided in Rule Chapter 12-24, F.A.C., when:
 - 1. Payment of the fee is required to be made by electronic means;
 - 2. Any return for reporting fees is required to be submitted by electronic means; or
 - 3. No fee is due with a return for reporting fees.
- (4) Persons who are required to make a return or to pay the mitigation fee or the water treatment upgrade fees imposed under Section 373.41492, F.S., and administered under the provisions of Chapter 212, F.S., and fail to do so will be subject to penalties, as provided in Section 212.12(2), F.S., and to the interest imposed on deficiencies established under Section 213.235, F.S., and Rule 12-3.0015, F.A.C. Guidelines are provided in subsection (4) of Rule 12A-1.056, F.A.C.

Rulemaking Authority 211.33(6), 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 211.30, 211.310, 211.3103, 211.3106, 211.33, 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS. History–New 10-1-03, Amended 9-28-04, 11-6-07.

12B-7.031 Public Use Forms.

- (1)(a) No change.
- (b) Copies of this form and instructions are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website Internet site at—www.floridarevenue.com/forms myflorida.com/dor/forms; or, 2) calling the Department at 850-488-6800 1(800)352 3671-Monday through Friday (excluding holidays), 8:00 a.m. to 7:00 p.m. (Eastern Time); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number Title Effective Date (2) DR-146 Miami-Dade County Lake Belt Mitigation and Water Treatment Upgrade $07/\underline{18}$ $01/\underline{16}$ Fees $\overline{\text{Tax}}$ Return (R. $01/\underline{18}$ $\underline{16}$) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___06335) Rulemaking Authority 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 212.11(1)(b), 212.12(2),

Rulemaking Authority 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 212.11(1)(b), 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS. History–New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06, 11-6-07, 1-27-09, 1-11-16, ______.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-6309. NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 7, 2018

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: November 2, 2017.



Miami-Dade County Lake Belt Mitigation Fees Return

DR-146 R. 07/18

Rule 12B-7.031
Florida Administrative Code
Effective XX/XX

Mail to: Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0150

Name and address if not preprinted:

Use black ink. Example A - Handwritten Example B - Typed

0 1 2 3 4 5 6 7 8 9 0 12345 6 7 8 9

Certificate #:

Business Partner # : Contract Object # :

FEIN:

Collection Period:

Return Due:

Who Must File a Return?

Any lime rock or sand miner, or its subsidiary or affiliate, who extracts and sells lime rock or sand product from within the Miami-Dade County Lake Belt Area and Township is required to file this return.

Late After:

What Fees are Paid on this Return?

This form is used to calculate the Miami-Dade County Lake Belt Mitigation Fee. This fee is imposed on each ton of lime rock and sand extracted in its raw, processed, or manufactured form from within the Miami-Dade County Lake Belt Area and Township. A lime rock or sand miner, or its subsidiaries or affiliates, who sells lime rock or sand products is required to collect the mitigation fee and forward the proceeds to the Department of Revenue.

Instructions for filing this tax return.

Line 1: Enter the total tons of limerock and sand extracted and sold or transferred during the collection period.

Line 2: The fee rate is printed on Line 2 of the return.

Line 3: Multiply Line 1 by Line 2 and enter the result.

Line 4: Less DOR Credit Memo. Enter the amount of any mitigation and water treatment plant upgrade fee credit memos issued by the Department.

Check here if payment was made electronically.

A return must be filed even if no tax is due or EFT payment has been sent.

Line 5: Fee Due. Enter the result of Line 3 minus Line 4.

Line 6: **Plus Penalty**. If you are late filing your return or paying the fees due, add a late penalty of 10 percent of the amount owed, but no less than \$50. The \$50 minimum penalty applies even if a "zero return" is filed.

Line 7: Plus Interest. Calculate interest from the LATE AFTER date on the front of the tax return until the date the tax return will be postmarked by the U.S. Postal Service or hand delivered to the Department. A floating rate of interest applies to underpayments and late payments. The rate is updated January 1 and July 1 of each year. For current and prior period interest rates, check the Department's website or contact Taxpayer Services.

Line 8: Total Due with Return. Enter the total of Lines 5, 6, and 7 on Line 8. This is the amount you owe. Make your check or money order payable to the Florida Department of Revenue.

Information, forms, and tutorials are available on our website.

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

	Detach coupon and r	eturn with payment		
Florida Department of Revenue	Miami-Dade County Lake Belt Mitigation Fees Return		DOR USE ONLY postmark or hand delivery date	DR-146 R. 07/18
Certificate Number	Collection Period	Tons of Limerock and Sand Extracted and Sold or Transferred		
	Т	2. Fee Rate (see instructions)		
		3. Total (Line 1 times Line 2)		
		Less DOR Credti Memo Fee Due (Line 3 - Line 4)		
		6. Plus Penalty		
		(see instructions for Rates) 7. Plus Interest		
L		(see Instructions for rates) 8. Total Due with Return		
Due: Late After:	Do not write in this space.	(Add Lines 5, 6. and 7)		

When is the tax return due and payable?

Returns and payments are due by the 20th day of the month following each collection period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, your return must be postmarked or hand delivered to the Department on the first day of business following the 20th. You must file a tax return, even if no tax is due. Late-filed returns are subject to penalty and interest.

Taxpayers who pay tax electronically can find payment due date calendars (DR-659) and other e-Services program information on the Department's website.

Sign and date the tax return. The return must be signed by a person who is authorized to sign on behalf of the provider.

Mail your return and payment to:

Florida Department of Revenue 5050 W Tennessee St Tallahassee FL 32399-0150 **Electronic Funds Transfer (EFT):** Florida law requires certain taxpayers to pay taxes and file tax returns electronically. For information about electronic payment and filing requirements and procedures or to enroll, go to the Department's website **www.floridarevenue.com**

Information and forms are available on our website.

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For written replies to tax questions, write to:

Taxpayer Services – MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

Change of Information	on - Miami-Dade Count	y Lake Belt Mitigati	on Fees	
The legal entity changed on/_ / notify the Department of any changes by calling		-		
The business was closed permanently on Are you a corporation/partnership required to file			number as of this date.)	
The business will close/was closed temporarily of Forwarding Address:			or	
City:	State:ZIP:		Recurring	every year
The business was sold on//	The new owner information is	:		
Name of New Owner:	Telephone	Number of New Owner: ()	
Mailing Address of New Owner:				
City:	County:	State:	ZIP:	
Certificate Number		FEIN .	-	
Business Partner Number				
Signature of Taxpayer (Required):	Date:	Telephone	Number: (

Detach coupon and return with payment

Under penalties of perjury, I declare that I have read this return and the facts stated in it are true.

Signature of Taxpayer

Date

Signature of Preparer

Date