

Notice of Proposed Rule

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NOS.:RULE TITLES:

12A-1.004 Sales Tax Brackets
12A-1.005 Admissions
12A-1.038 Consumer's Certificate of Exemption; Exemption Certificates
12A-1.044 Vending Machines
12A-1.060 Registration
12A-1.097 Public Use Forms

PURPOSE AND EFFECT: **PURPOSE AND EFFECT:** The purpose of the proposed amendments to Rule 12A-1.004, F.A.C., is to update the Department's webpage link that provides sales tax bracket rates.

The purpose of the amendments to Rule 12A-1.005, F.A.C., is to incorporate changes made to Section 212.04, F.S., by Section 22 of 2017-36, L.O.F., which authorize refunds or credits of sales tax paid on the purchase of admissions that are resold to certain exempt entities under certain circumstances.

The purpose of the amendments to Rule 12A-1.038, F.A.C., is to implement the statutory changes made to Section 212.08(6), F.S., by Section 26 of 2017-36, L.O.F., which allows an entity that operates a municipally-owned golf course to make certain purchases tax exempt under certain conditions.

The purpose of the amendments to Rule 12A-1.044, F.A.C., is to remove the requirement for vending machine operators to post a specified notice on vending machines, as provided in Section 24 of Chapter 2017-36, L.O.F.

The purpose of the amendments to Rule 12A-1.060, F.A.C., is to incorporate the statutory elimination of the \$5.00 registration fee required of persons that submit a Florida Business Tax Application (Form DR-1), as provided in Section 29 of Chapter 2017-36.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., is to adopt, by reference, changes to forms currently used to administer sales and use tax, as well as to promulgate a form for the first time. Changes to forms bring the forms into compliance with current administrative procedures, update contact information for the Department, and implement statutory changes. The new form will be used in the calculation of sales tax on certain leases of real property, as provided in Chapter 2017-36, L.O.F.

The purpose of additional amendments to Rules 12A-1.004, 12A-1.038, and 12A 1.060, F.A.C. is to update contact information.

SUMMARY: The proposed amendments incorporate revisions to sales tax and use tax rules and forms.

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.

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 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: 202.17(3)(a), 202.22(6), 202.26(3), 212.04(4), 212.0515, 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., (2)(d), 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS.

LAW IMPLEMENTED: 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596(1), (2), 212.06, 212.0606, 212.07(1), (2),

(8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (3), (4), (5), (6), (9), (10), (11), (13), 212.13, 212.14(4), (5), 212.16(1), (2), 212.17, 212.18(2), (3), 212.183, 212.21 (2), 213.235, 213.29, 213.37, 288.1258, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) , 616.260, F.S.

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: November 8, 2017, 9:00 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, (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: Brinton Hevey (850) 717-7082

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.004 Sales Tax Brackets.

The Department has prepared, for public use, sales tax rate tables to provide the effective sales tax effective brackets for counties that do not impose a discretionary sales surtax and for counties that impose one or more discretionary sales surtax in Florida. Copies of effective sales tax brackets are available, without cost, by one or more of the following methods: 1) downloading the appropriate Sales Tax Rate Table from the Department's website Internet site at www.floridarevenue.com/forms www.myflorida.com/dor/taxes; 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).

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.03(1), (3), (6), 212.031(1)(c), (d), 212.04(1), 212.05(1), 212.08(3), 212.12(9), (10), (11) FS. History—New 10-7-68, Amended 6-16-72, 9-24-81, 7-20-82, Formerly 12A-1.04, Amended 12-13-88, 8-10-92, 3-17-93, 12-13-94, 6-19-01, 11-1-05, 9-1-09,_____.

12A-1.005 Admissions.

(1) through (4) No change.

(5) Resale of Admissions.

(a) No change.

(b) ~~When However~~, if the purchaser of an admission resells the admission for the same amount or less, tax shall not be collected, and no credit is allowed for tax previously paid.

(c)1. When an admission is resold to an entity exempt from sales tax, the selling dealer may claim a credit or seek a refund from the Department for the amount of tax it paid on its purchase of the admission. This provision does not apply to sales of admissions to an exempt entity for resale. To receive a refund of tax paid on an admission that is resold to an entity exempt from sales tax, the selling dealer must file an Application for Refund-Sales and Use Tax (Form DR-26S, incorporated by reference in Rule 12-26.008, F.A.C.) with the Department within 3 years after the date the tax was paid. The applicant shall include the exempt entity's Consumer's Certificate of Exemption, or other applicable proof of the entity's exempt status, as well as a copy of the documentation that provides evidence of the tax the applicant paid for the admission that was subsequently resold, such as a ticket or invoice. In lieu of filing an application for refund for tax paid on an admission that is resold to an entity exempt from sales tax, the selling dealer may claim a lawful deduction on its sales and use tax return. The selling dealer must retain copies of the supporting documentation necessary to substantiate its entitlement to a refund or credit of tax paid until tax imposed under Chapter 212, F.S., may no longer be determined and assessed under s. 95.091, F.S.

2. The purchaser of an admission that is resold to an entity exempt from sales tax may seek a refund of the tax paid on the admission directly from the selling dealer when the purchaser and selling dealer are members of the

same controlled group of corporations for federal income tax purposes. If the related selling dealer has remitted the tax collected from the related purchaser to the Department it may claim a credit or seek a refund from the Department for the sales tax that it refunded to the related purchaser by obtaining the supporting documentation and following the procedures provided in paragraph (5)(c). If the related selling dealer has not remitted the tax collected from the related purchaser, the selling dealer should retain copies of the supporting documentation necessary to substantiate its entitlement to a refund or credit in lieu of remitting the tax to the Department. The documentation must be retained until tax imposed under Chapter 212, F.S., may no longer be determined and assessed under s. 95.091, F.S.

(6) No change.

Rulemaking Authority 212.04(4), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 212.02(1), 212.04, 212.08(6), (7), 616.260 FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 7-19-72, 12-11-74, 9-28-78, 7-3-79, 12-3-81, 7-20-82, Formerly 12A-1.05, Amended 1-2-89, 12-16-91, 10-17-94, 3-20-96, 3-4-01, 10-2-01, 4-17-03, 6-28-05, 4-26-10, 1-12-11, 1-17-13, 1-19-15,_____.

12A-1.038 Consumer's Certificate of Exemption; Exemption Certificates.

(1) through (2) No change.

(3) Sales made to exempt entities other than governmental units.

(a) through (e) No change.

(f) The validity of a Florida Consumer's Certificate of Exemption may be verified by using the Department's on-line Certificate Verification System at <https://verify-taxcerts.floridarevenue.com> ~~<http://www.myflorida.com/dor/gta.html>~~, by using the Department's FL Tax mobile application, or by calling the Department's automated nationwide toll-free verification system at 1(877)357-3725. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(g)1. No change.

2. The selling dealer may obtain a transaction authorization number prior to or at the point-of-sale by using the Department's on-line Certificate Verification System at <https://verify-taxcerts.floridarevenue.com> ~~<http://www.myflorida.com/dor/gta.html>~~, by using the Department's FL Tax mobile application, or by calling the Department's automated nationwide toll-free verification system at 1(877)357-3725. When using the Department's on-line Certificate Verification System, the dealer may key up to five Florida Consumer's Certificate of Exemption numbers into the system. When using the Department's FL Tax mobile application or the Department's automated nationwide toll-free verification system, the selling dealer is prompted to key in a single Florida Consumer's Certificate of Exemption number. Each verification system will issue a transaction authorization number or alert the selling dealer that the purchaser does not have a valid Florida Consumer's Certificate of Exemption. Selling dealers using the automated telephone verification system who do not have a touch-tone telephone will be connected to a live operator during the hours of 8:00 a.m. to 5:00 p.m. (Eastern Time), Monday through Friday. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

3. through 4. No change.

(h) No change.

(4) Sales made directly to governmental units.

(a) through (e) No change.

(f) Payments made for the purchase or lease of items used for the operation or maintenance of a municipally owned golf course by an entity under contract with a municipality to maintain or operate a municipally-owned golf course are considered to be made directly by the municipality and are exempt when the following requirements are met:

1. Payment is made from golf course revenues or other funds provided by the municipality for use by the operator under contract;

2. The municipally-owned golf course is located in a county with a minimum population of 2 million residents;

3. Youth education programs are conducted on an ongoing basis at the municipally-owned golf course by a nonprofit organization exempt from federal income tax under 501(c)(3) of the Internal Revenue Code; and,

4. The municipally-owned golf course operator provides a copy of the municipality's Florida Consumer's Certificate of Exemption and a signed copy of the certificate provided in paragraph (4)(g). A selling dealer may verify the government entity's certificate exemption number by obtaining a transaction authorization number through the Department's online Certificate Verification System, as provided in paragraph (3)(f).

(g) The following is the certificate to be issued by a qualifying entity under contract with a municipality to maintain or operate a municipally-owned golf course to the selling dealer to make tax-exempt purchases or rentals:

EXEMPTION CERTIFICATE TO BE USED BY QUALIFYING MUNICIPALLY-OWNED GOLF COURSE
OPERATOR TO MAKE TAX EXEMPT PURCHASES

_____ (Purchaser's Name) certifies that the tangible personal property purchased or leased on or after _____ is exempt from sales tax, because the property will be used for the operation or maintenance of _____

(a municipally owned golf course), and that the following requirements have been met:

• Payment is made from golf course revenues or other funds provided by _____ (the municipality) for use by the purchaser;

• The municipally-owned golf course is located in a county with a minimum population of 2 million residents; and,

• Youth education programs are conducted on an ongoing basis at the municipally-owned golf course by a nonprofit organization exempt from federal income tax under 501(c)(3) of the Internal Revenue Code.

The undersigned understands that if the items purchased or leased do not qualify for exemption, or if the payment requirements listed above are not met, the undersigned will be subject to sales and use tax, interest, and penalties. Purchaser further understands that when any person shall fraudulently, for the purpose of evading tax, issue to a vendor or to any agent of the state a certificate or statement in writing in which he or she claims exemption from the sales tax, such person, in addition to being liable for payment of the tax plus a mandatory penalty of 200% of the tax, shall be liable for fine and punishment provided by law for conviction of a felony of the third degree, as provided in s. 775.082, s. 775.083, or s. 775.084, Florida Statutes.

Purchaser's Name (Print or Type)

Date

Signature

Title

Name and address of Municipally-Owned Golf Course

Municipality's Consumer's Certificate of Exemption Number

Transaction Authorization Number (Not necessary when selling dealer retains a copy of the municipality's consumer's certificate of exemption)

(5) Sales exempt based on the use of the property or services.

(a) through (b) No change.

(c) Selling dealers may contact the Department at 850-488-6800, Monday through Friday (excluding holidays), 1(800)352-3674 to verify the specific exemption specified by the purchaser. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(d) through (6) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 95.091(3), 212.02(4), (14)(c), 212.07(1), 212.08(6), (7), 212.085, 212.18(2), (3), 212.21(2) FS. History—New 10-7-68, Amended 6-16-72, 9-28-78, 7-20-82, 4-29-85, Formerly 12A-1.38, Amended 8-10-92, 3-17-93, 9-14-93, 12-13-94, 10-2-01, 6-12-03, 7-31-03, 6-28-04, 11-6-07, 9-1-09, 5-9-13, 2-17-15, 1-11-16,_____.

12A-1.044 Vending Machines.

(1) through (2) No change.

(3) Registration. Owners or operators of vending machines must obtain a separate Sales and Use Tax Certificate

of Registration (Form DR-11) for each county in which the machines are located. One Sales and Use Tax Certificate of Registration is sufficient for all the owner's or operator's machines within a single county. See Rule 12A-1.060, F.A.C. Registration violations may be reported by calling 1(800)352-9273.

~~(4) Notice to be displayed on each vending machine; penalty and interest for failing to display notice.~~

~~(a) Before an operator may operate a food or beverage vending machine in this state, the operator must post a notice on each vending machine. Token machines are not considered to be vending machines which require a notice.~~

~~(b) The notice must contain the exact wording of the following statements in type that is not smaller than 14 point bold face, and the words "cash reward" must not be smaller than 30 point:~~

~~NOTICE TO CUSTOMER:~~

~~FLORIDA LAW REQUIRES THIS NOTICE TO BE POSTED ON ALL FOOD AND BEVERAGE VENDING MACHINES. Report any machine without a notice to 1(800)352-9273. You may be eligible for a CASH REWARD. DO NOT USE THIS NUMBER TO REPORT PROBLEMS WITH THE VENDING MACHINE SUCH AS LOST MONEY OR OUT OF DATE PRODUCTS.~~

~~(c) The notice must be displayed on the upper front of a vending machine, unless such placement impairs the use of the machine. If the notice cannot be placed on the upper front of the vending machine, then the notice must be displayed on another place on the machine where it is easily readable by the public. The notice must be affixed to the machine so it is not easily removed.~~

~~(d) Any vending machine operator who fails to properly obtain and display the required notice on any vending machine is subject to the penalties and interest as provided in Section 212.0515(4), F.S.~~

(5) through (8) renumbered as (4) through (7), no change.

Rulemaking Authority 212.0515, 212.17(6), 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,_____.

12A-1.060 Registration.

(1) No change.

(2) How to register as a dealer.

(a) Registration with the Department for the purposes of sales and use tax is available by using one of the following methods:

1. Registering through the Department's website Internet site at the address shown in the parentheses (<www.floridarevenue.com www.myflorida.com/dor/> using the Department's "e-Services" ~~without payment of a registration fee;~~ or

2. Filing a Florida Business Tax Application (Form DR-1, incorporated by reference in Rule 12A-1.097, F.A.C.), with the Department, as indicated on the registration form, ~~with the required \$5 registration fee.~~

(b) through (c) No change.

(3) Registration of transient accommodations.

(a) through (d) No change.

(e) 1. through 4. No change.

5. ~~A \$5 registration fee must accompany Form DR-1C for each transient accommodation or time share unit that is not currently registered with the Department.~~ A certificate of registration will be issued to the property owner for each property that is not a time-share unit and mailed to the agent's address. For time-share units, a certificate of registration will be issued and mailed to the agent or management company.

6. No change.

(4) through (5) No change.

Rulemaking Authority 212.12(2)(d), 212.17(6), 212.18(2), 213.06(1) FS. Law Implemented 119.071(5), 212.03(1), (2), 212.04(4), 212.0596(1), (2), 212.06(2), 212.12(5), (6), 212.14(4), 212.16(1), (2), 212.18(3) FS. History—New 10-7-68, Amended 1-7-70, 6-16-72, 3-21-77, 5-10-77, 10-18-78, Formerly 12A-1.60, Amended 6-10-87, 1-2-89, 11-12-90, 3-17-94, 1-2-95, 3-20-96, 11-30-97, 4-2-00, 6-19-01, 10-2-01(1), 10-2-01(1), 8-1-02, 4-17-03, 6-12-03, 6-4-08, 9-1-09, 6-14-10, 6-28-10 (6), 6-28-10 (3), 7-28-15,_____.

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) Copies of these forms, except those denoted by an asterisk (*), are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's Internet site at www.floridarevenue.com/forms ~~www.myflorida.com/dor/forms~~; or, 2) calling the Department at 850-488-6800 ~~1(800)352-3674~~, 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, 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).

(b) No change.

(2) through (3) No change.

(4)(a) No change.

Form Number	Title	Effective Date
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(b) DR-7N	Instructions for Consolidated Sales and Use Tax Return	01/18 01/16
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(R. ~~01/18~~ 01/16) ([http://www.flrules.org/Gateway/reference.asp?No=Ref- 06359](http://www.flrules.org/Gateway/reference.asp?No=Ref-06359))

(c) No change.

(5)(a) No change.

(b)DR-15N	Instructions for DR-15 Sales and Use Tax	<u>01/18</u> 01/16
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Returns (R. ~~01/18~~ 01/16)

([http://www.flrules.org/Gateway/reference.asp?No=Ref- 06360](http://www.flrules.org/Gateway/reference.asp?No=Ref-06360))

(c) through (d) No change.

(e) DR- 15EZN	Instructions for DR-15EZ Sales and Use Tax Returns	<u>01/18</u> 01/16
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(R. ~~01/18~~ 01/16) ([http://www.flrules.org/Gateway/reference.asp?No=Ref- 06360](http://www.flrules.org/Gateway/reference.asp?No=Ref-06360))

(5)(f) through (10) No change

(11) DR-46NT	Nontaxable Medical Items and General Grocery	<u>01/18</u> 01/16
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List (R. ~~01/18~~ 01/16) ([http://www.flrules.org/Gateway/reference.asp?No=Ref- 06368](http://www.flrules.org/Gateway/reference.asp?No=Ref-06368))

(12) through (19) No change.

(20) DR-2 LLRP Florida Sales Tax Brackets on all Leases and Licenses of Real Property Transactions Taxable under Section 212.031(1)(c), Florida Statutes (R. 01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.11(5)(b), 212.12(1)(a)2., 212.17(6), 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b), 443.171(2), (7) FS. Law Implemented 92.525(1)(b), (3), 95.091, 119.071(5), 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 201.17(1)-(5), 202.11(2), (3), (6), (16), (24), 202.17, 202.22(3)-(6), 202.28(1), 203.01, 212.02, 212.03, 212.0305, 212.031, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.06, 212.0606, 212.07(1), (8), (9), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.13, 212.14(4), (5), 212.17, 212.18(2), (3), 212.183, 213.235, 213.29, 213.37, 288.1258, 365.172(9), 376.70, 376.75, 403.717, 403.718, 403.7185, 443.036, 443.121(1), (3), 443.131, 443.1315, 443.1316, 443.171(2), (7) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Brinton Hevey

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: October 17, 2017

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 5, 2017