

Notice of Proposed Rule

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-11.005 Registration

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12B-11.005, F.A.C., is to remove certain application fees, as provided by Chapter 2017-36, L.O.F., and to update contact information for the Department.

SUMMARY: The proposed amendments incorporate the elimination of registration fees for the Gross Receipts Tax on dry-cleaning facilities.

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: 212.17(6), 212.18(2), 213.06(1), 376.70(6)(b) FS.

LAW IMPLEMENTED: 376.70(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: November 8, 2017, 9:00 am

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 days before the workshop/meeting by contacting: Becky Avrett 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: Brinton Hevey at (850)717-7082

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-11.005 Registration.

(1) No change.

(2)(a) Registration with the Department for purposes of the gross receipts tax on dry-cleaning facilities 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 form, ~~with the required \$30 registration fee~~.

(b) No change.

(3) No change.

Rulemaking Authority 212.17(6), 212.18(2), 213.06(1), 376.70(6)(b) FS. Law Implemented 376.70(2) FS. History—New 2-19-95,

Amended 6-19-96, 4-17-03, 6-28-05, _____.

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