

STATE OF FLORIDA

DEPARTMENT OF REVENUE

CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE

TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND

NATURAL GAS FUEL

AMENDING RULES 12B-5.030, 12B-5.040, 12B-5.050, 12B-5.060, 12B-5.070, 12B-5.080,
12B-5.110, 12B-5.120, 12B-5.150, 12B-5.300, and 12B-5.400

(1) No Change

(2) Licensing and Bonding

(a) 1. through 3. No change

4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) 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, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800) 955-8770 (Voice) and 1(800) 955-8771 (TTY).

5. No change.

~~6. Each initial and renewal application must be accompanied by a \$30 license tax.~~

(2)(b) through (5) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(3), 206.02, 206.026, 206.027, 206.028, 206.03, 206.05, 206.051, 206.054, 206.43, 206.48(2), 206.485, 206.9835, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, _____.

12B-5.040 Carriers.

(1) (a) through (b)3. No change.

4. Form DR-654 may be obtained from the Department by: 1) calling the at 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, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(1)(c) No change.

~~(d) Each initial or renewal application must be accompanied by a \$30 license tax.~~

(2) through (3) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 206.9915, 213.06(1), 213.755(8) FS. Law Implemented 206.021, 206.09, 206.199, 206.20, 206.204, 206.205, 206.485, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12, 7-28-15, _____.

12B-5.050 Terminal Suppliers.

(1) No change.

(2) Licensing and Bonding.

(a)1. through 4. No change.

5. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at 850-488-6800 ~~(800)352-3674~~, Monday through Friday (excluding holidays), ~~8:00 a.m. to 7:00 p.m., Eastern Time~~; or, 2) visiting any local Department of Revenue Service Center.

Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

6. No change.

~~7. Each initial or renewal application must be accompanied by a \$30 license tax.~~

(2)(a) 8. and 9., renumbered as 7. and 8., no further change.

(2)(b) through (4) No change.

(5) Returns and Payments.

(a) Returns. All terminal suppliers that sell gasoline, gasohol, diesel, or aviation fuel are required to report all taxes imposed by Chapter 206, F.S., on a Terminal Supplier Fuel Tax Return (Form DR-309631, incorporated by reference in Rule 12B-5.150, F.A.C.) , electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be submitted by electronic data interchange, as provided in the Florida Department of Revenue Motor and Other Fuel Fuels Taxes EDI Technical Implementation Guide —ANSI ASC X12 V.4030 (Form DR-309650, incorporated by reference in Rule 12B-5.150, F.A.C.), or by Extensible Markup Language, as provided in the Motor and Other Fuel Taxes XML User Guide for e-file Developers and Transmitters (Form DR-309652, incorporated by reference in Rule 12B-5.150, F.A.C.). The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For terminal suppliers who are authorized to submit Form DR-309631 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department

or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day that is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 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.

(5)(b) through (6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01, 206.02, 206.05, 206.41, 206.413, 206.414, 206.43, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.97, 206.9815, 206.9941, 206.9942, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15,_____.

12B-5.060 Wholesalers.

(1) No change.

(2) Licensing and Bonding.

(a)1. through 3.

4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) 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, 2) visiting any local Department of Revenue Service Center.

Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

5. No change.

~~6. Each initial and renewal application must be accompanied by a \$30 license tax.~~

(2)(b) through (6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS.
Law Implemented 206.01(4), 206.02, 206.05, 206.404, 206.43, 206.48, 206.485, 206.86, 206.90, 206.91, 206.9825, 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, _____.

12B-5.070 Terminal Operators.

(1) through (b) 3. No change.

4. Form DR-654 may be obtained from the Department by: 1) 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, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(c) No change.

~~(d) Each initial or renewal application must be accompanied by a \$30 license tax for each terminal location operated.~~

(2) Information Returns.

All terminal operators who operate terminals in this state are required to file a Terminal Operator Information Return (Form DR-309636, incorporated by reference in Rule 12B-5.150,

F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be submitted by electronic data interchange, as provided in the Florida Department of Revenue Motor and Other Fuel Fuels Taxes EDI Technical Implementation Guide —ANSI ASC X12-V.4030 (Form DR-309650, incorporated by reference in Rule 12B-5.150, F.A.C.), or by Extensible Markup Language, as provided in the Motor and Other Fuel Taxes XML User Guide for e-file Developers and Transmitters (Form DR-309652, incorporated by reference in Rule 12B-5.150, F.A.C.). The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. A separate return is required for each terminal location. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For terminal operators who are authorized to submit Form DR-309636 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday will mean a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A “legal holiday” pursuant to s. 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.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS.
Law Implemented 206.01(19), 206.022, 206.095, 206.485, 206.872, 213.755 FS. History–New
7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12, 7-28-15,_____.

12B-5.080 Exporters.

(1) No change.

(2) Licensing and Bonding.

(2)(a) No change.

(2)(b)1. through 3. No change.

4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) 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, 2) visiting any local Department of Revenue Service Center.
Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-
8770 (Voice) and 1(800)955-8771 (TTY).

5. No change.

~~6. Each initial or renewal application must be accompanied by a \$30 license tax.~~

(2)(c) through (6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1),
213.755(8) FS. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052,
206.41, 206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 206.97, 206.9915,
213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-
14, 7-28-15,_____.

12B-5.110 Blenders.

(1) No change

(2) Licensing

(2)(a)1. through 3. No change.

4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) 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, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

~~5. Each initial or renewal application must be accompanied by a \$30 license tax.~~

(2)(b) through (3) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.02(3), 206.48(1), 206.485, 206.86(5), 206.87(2)(e), 213.755 FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15, _____.

12B-5.120 Resellers and Retail Dealers.

(1) No change.

(2)(a) Registration with the Department for 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 ~~http://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, ~~and the required \$5 registration fee.~~

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, ~~and the required \$5 registration fee.~~

(2)(b) No change.

Rulemaking Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.404, 206.41(5), 206.414, 206.43, 206.44, 206.86, 212.18(3) FS. History—New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, _____.

12B-5.150 Public Use Forms.

(1)(a) No change.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's Internet site at <http://floridarevenue.com/forms/> ~~www.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, 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-138 Application for Fuel Tax Refund – Agricultural, 01/18 01/13
 Aquacultural, Commercial Fishing or Commercial
 Aviation Purposes (R. 01/18 01/13)
 (http://www.flrules.org/Gateway/reference.asp?No=Ref-__02121)
- (3) DR-156 Florida Fuel or Pollutants Tax Application 01/18 01/17
 (R. 01/18 01/17)
 (http://www.flrules.org/Gateway/reference.asp?No=Ref-___07760)
- (4)DR-156R Renewal Application for Florida Fuel/Pollutant 01/18 01/14
 License (R. 01/18 10/13)
 (http://www.flrules.org/Gateway/reference.asp?No=Ref-___03579)
- (5) through (9) No change
- (10) DR-160 Application for Fuel Tax Refund – Mass Transit 01/18 01/13
 System Users (R. 01/18 01/13)
 (http://www.flrules.org/Gateway/reference.asp?No=Ref-___02122)
- (11) DR-176 Application for Air Carrier Fuel Tax License 01/18 01/16
 (R. 01/18 01/16)
 (http://www.flrules.org/Gateway/reference.asp?No=Ref-___06331)
- (12) through (13) No change
- (14) DR-189 Application for Fuel Tax Refund – Municipalities, 01/18 01/13
 Counties and School Districts (R. 01/18 01/13)
 (http://www.flrules.org/Gateway/reference.asp?No=Ref-__02124)
- (15) DR-190 Application for Fuel Tax Refund – 01/18 01/13
 Non-Public Schools (R. 01/18 01/13)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-__02125)

(16) through (35) No change

(36) DR-309660 Application for Pollutants Tax Refund (R. 01/18 01/13) 01/18 01/13

(http://www.flrules.org/Gateway/reference.asp?No=Ref-__02148)

(37) DR-309650 Motor and Other Fuel Taxes ~~Fuels~~ EDI Technical 01/18 07/15

Implementation Guide (~~ANSI ASC X12 V.4030~~)

(R. 01/18 July 2015)

(http://www.flrules.org/Gateway/reference.asp?No=Ref-__05602)

(38) DR-309652 Motor and Other Fuel Taxes XML User Guide For 01/18

e-file Developers and Transmitters

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

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17,_____.

12B-5.300 Aviation Fuel Licensees.

(1) through (8) No change.

(9)(a)1. through 3. No change.

~~4. Each initial or renewal application must be accompanied by a \$30 license fee.~~

(9)(b) through (c) No change.

Rulemaking Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, 206.9835, 206.9865, 206.9875, 213.37 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 1-20-14, 1-11-16, 1-10-17,_____.

12B-5.400 Producers and Importers of Pollutants.

(1) through (2) No change.

(3) Licensing and Bonding.

(3)(b)1. through 2. No change.

~~3. Each initial or renewal application submitted by a person who is not currently licensed under Part I, II, or III of Chapter 206, F.S., must be accompanied by a \$30 registration fee.~~

(3)(c) through (7) No change.

Specific Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 6-1-09, 1-25-12,_____.