

**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 Florida Administrative Code (F.A.C.):**

**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 Florida Administrative Register 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 Florida Administrative Register 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 ~~is 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 ~~is and water treatment plant upgrade fee are~~ at the rates provided in Sections 373.41492(2) ~~and (5)~~, F.S.

(2) The fees ~~are is~~ 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, 211.31, 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 <del>and Water Treatment Upgrade</del> Fees <del>Tax</del> Return (R. 01/18 <del>16</del> ) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-__06335">http://www.flrules.org/Gateway/reference.asp?No=Ref-__06335</a> )	07/18 01/16

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.



