

Notice of Change/Withdrawal

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

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 44 No. 51, March 14, 2018 issue of the Florida Administrative Register.

These changes are in response to written comments from the staff of the Joint Administrative Procedures Committee.

12B-7.030 Miami-Dade County Lake Belt Mitigation Fee.

(1) No change.

(2) The fee is to be reported to the Department on the Miami-Dade County Lake Belt Mitigation Fees 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 Fees 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 ~~683682~~, 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) No change.

(4) No change.

12B-7.031 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) DR-146	Miami-Dade County Lake Belt Mitigation Fees Return (R-01/18) (http://www.flrules.org/Gateway/reference.asp?No=Ref-___06335)	<u>07/18</u> 01/16