

Notice of Emergency Rule

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12BER18-03 Fuel Used for Agricultural Shipment

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 59, Chapter 2018-118, L.O.F., provides an exemption from tax on fuel purchased in this state between September 10, 2017 and June 30, 2018, which is used in this state for agricultural shipment. The exemption is only available through a refund of tax paid. This requires the creation of a form to be used by taxpayers seeking a refund.

Section 59, Chapter 2018-118, L.O.F., authorizes the Department of Revenue, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida Statutes, for the purpose of administering the refund provisions. Given the application period set out in the law, an emergency rule is the most appropriate and expedient means to provide taxpayers with the necessary refund application. This emergency rule incorporates, by reference, Form DR-26IF, Application for Refund – Fuel Used for Agricultural Shipments, effective May, 2018.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized in Section 59, Chapter 2018-118, L.O.F., the promulgation of an emergency rule by the Department to provide forms and instructions to seek a refund of tax paid on qualifying purchases. The promulgation of this emergency rule, incorporating by reference the form used to apply for the refund, ensures that the public is notified by the most appropriate and expedient means regarding the process to elect to use this reporting method.

SUMMARY: Emergency Rule 12BER18-03 incorporates, by reference, Form DR-26IF, Application for Refund – Fuel Used for Agricultural Shipments, to allow taxpayers to seek a refund of tax on qualifying purchases, as provided by law.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY 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 EMERGENCY RULE IS:

12BER18-03 Fuel Used for Agricultural Shipment

(1) Form DR-26IF, Application for Refund – Fuel Used for Agricultural Shipments (N. 05/18), is hereby incorporated by reference as paragraph (39) of Rule 12B-5.150, F.A.C. No further changes are made to this rule.

(2) This form is available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800 Monday through Friday (excluding holidays); 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).

This rule shall take effect upon filing.

Rulemaking Authority s. 59, Ch. 2018-118, L.O.F. Law Implemented s. 59, Ch. 2018-118, L.O.F. History–New _____

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.