

**From:** French Brown  
**Sent:** Tuesday, September 05, 2017 9:16 AM  
**To:** 'Brinton Hevey'  
**Cc:** 'Mark Zych'  
**Subject:** Rule Development Workshop

Brinton,

I would like to request that the Department hold a rule development workshop to present and discuss the preliminary text of the following rules on September 19<sup>th</sup>:

- Rule 12A-1.070, F.A.C., implementing statutory changes related to Chapter 2017-36, L.O.F., and making technical changes to remove obsolete information.
- Rule 12-16.003, F.A.C., clarifying signature requirements for the Consent to Extend the Time to Issue an Assessment or File a Claim for Refund, form DR-872.
- Rule 12-29.003, F.A.C., implementing statutory changes related to Chapter 2017-166, L.O.F., and the Florida Tax Credit Scholarship Program.
- Rule 12A-1.005, F.A.C., incorporating changes made to Section 212.04, F.S., by Section 22 of 2017-36, L.O.F., which authorizes refunds or credits of sales tax paid on the purchase of admissions that are resold to certain exempt entities under certain circumstances.
- Rule 12A-1.097, F.A.C., adopting forms, including the new form to calculate the sales tax on leases of real property.
- Rule 12A-1.087, F.A.C., incorporating legislative changes made by Section 26, Chapter 2017-36, Laws of Florida, including an exemption for the sale of certain animal and aquaculture health products.
- Rule 12A-15.014, F.A.C., implementing statutory changes made by Chapter 2017-36 L.O.F., and the sales tax rate for electricity.
- 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, F.A.C., implementing statutory changes made by Chapter 2017-36, L.O.F., which removed certain application and annual renewal license fees.
- Rules 12C-1.051, 12C-1.0222, and 12C-1.034, F.A.C., is to implement statutory changes made by Chapter 2017-36, which amended provisions in Chapter 220, F.S., to conform the timing of filing returns, making payments, and filing declarations to related timing provisions at the federal level.

As soon as it is available, please provide the updated forms related to the Florida communications services tax associated with Rule 12A-19.100, F.A.C.

Please let me know if you have any questions.

**H. FRENCH BROWN, IV**

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**Hopping Green & Sams, P.A.**

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**From:** French Brown [<mailto:FrenchB@hgslaw.com>]  
**Sent:** Wednesday, September 13, 2017 9:45 AM  
**To:** Brinton Hevey <[Brinton.Hevey@floridarevenue.com](mailto:Brinton.Hevey@floridarevenue.com)>  
**Subject:** RE: Rule Development Workshop

Brinton,

After reviewing the proposed draft rules posted to the Department's website last Thursday, we would only like to request the Department hold a rule development workshop to discuss Rule 12A-1.005, F.A.C. You may disregard the request for the additional rules listed in the previous email.

The 2017 legislation included an important concept which was not addressed in the proposed draft rule. Section 212.04(1)(a)3.b., F.S, provides in part "[i]f the related dealer has not yet remitted such tax to the department, the related dealer may not seek a refund or credit of such tax, but may retain the exemption documentation in lieu of remitting the tax to the department." We would like for the Department to consider adding that concept to the rule in order to avoid an auditor being focused on the refund and credit provisions currently provided in the rule.

Thank you for your consideration.

**H. FRENCH BROWN, IV**

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On Sep 13, 2017, at 10:26 AM, Brinton Hevey <[Brinton.Hevey@floridarevenue.com](mailto:Brinton.Hevey@floridarevenue.com)> wrote:

Good morning,

Thank you for your suggestion. I will provide an update regarding your suggestion as soon as possible.

Brinton Hevey  
Revenue Program Administrator,  
Rulemaking and Legislative Analysis  
Technical Assistance and Dispute Resolution

**From:** French Brown [<mailto:FrenchB@hgslaw.com>]  
**Sent:** Wednesday, September 13, 2017 3:23 PM  
**To:** Brinton Hevey <[Brinton.Hevey@floridarevenue.com](mailto:Brinton.Hevey@floridarevenue.com)>  
**Subject:** Re: Rule Development Workshop [unsecure]

Brinton, based on our discussions and your update on the proposed rule. I don't foresee a need for a public hearing on Rule 12A-1.005, FAC.

**H. FRENCH BROWN, IV**

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