<table>
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<tr>
<th>Program</th>
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<tbody>
<tr>
<td>General Tax Administration</td>
<td>Administrative Sales Tax</td>
<td>12-3.0017</td>
<td>Sampling of Taxpayer Records</td>
<td>Update provisions for sampling methods for sales and use tax audits and refunds, as required by s. 212.12(6)(c)3.c., F.S.</td>
</tr>
<tr>
<td>General Tax Administration</td>
<td>Administrative</td>
<td>12-6.0033</td>
<td>Update protest procedures</td>
<td>Update and clarify the method for filing written protests of assessments with the Department.</td>
</tr>
<tr>
<td>General Tax Administration</td>
<td>Administrative</td>
<td>12-13.004</td>
<td>Statutory Increase in Tax Settlement Authority</td>
<td>Implement the increase in the delegation of authority granted to the Executive Director to compromise tax from $250,000 to $500,000 provided in ch. 2014-40, L.O.F.</td>
</tr>
<tr>
<td>General Tax Administration</td>
<td>Administrative</td>
<td>12-22.005</td>
<td>Request for Copy of Tax Return</td>
<td>Simplify the process and form for taxpayers to obtain copies of tax returns.</td>
</tr>
<tr>
<td>General Tax Administration</td>
<td>Administrative</td>
<td>Part I Chapter 12-24</td>
<td>Electronic Payment and Tax Returns</td>
<td>Simplify the procedure for taxpayers to enroll with the Department to e-file and e-pay. Clarify and update terms and definitions. Simplify and clarify the requirements to use the ACH-credit method of payment of taxes.</td>
</tr>
<tr>
<td>General Tax Administration</td>
<td>General Taxes</td>
<td>12-29.002</td>
<td>Education/Scholarship-Funding Organizations</td>
<td>Implement the provisions of ch. 2014-184, L.O.F., to provide how a taxpayer may convey, transfer, or assign a tax credit to a member of its affiliated group of corporations.</td>
</tr>
<tr>
<td>General Tax Administration</td>
<td>Sales Tax</td>
<td>12A-1.005</td>
<td>Admissions Tax Exemption for Sporting Events</td>
<td>Implement the revision to professional sporting events that are exempt from admissions tax pursuant to ch. 2014-29, L.O.F.</td>
</tr>
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<tr>
<td>General Tax Administration</td>
<td>Sales Tax</td>
<td>12A-1.038, 12A-1.039, 12A-1.0911</td>
<td>Provide Additional Ways to Verify a Tax-Exemption Certificate</td>
<td>Simplify and expand (to include new online means) the method for a taxpayer to verify a sales tax certificate number or an exemption certificate number and to obtain a copy of the taxpayer's annual resale certificate.</td>
</tr>
<tr>
<td>General Tax Administration</td>
<td>Sales Tax</td>
<td>12A-1.038, 12A-1.097</td>
<td>Simplify Procedures for Organizations to Obtain or Renew a Certificate of Exemption</td>
<td>Simplify the process to obtain or renew a Florida Consumer's Certificate of Exemption.</td>
</tr>
<tr>
<td>General Tax Administration</td>
<td>Administrative Sales Tax</td>
<td>12A-1.060</td>
<td>Criminal Penalties for False or Fraudulent Returns</td>
<td>Implement provisions in ch. 2014-40, L.O.F., to repeal provisions regarding the issuance of a notice of the requirement to register and procedures to protest the notice.</td>
</tr>
<tr>
<td>General Tax Administration</td>
<td>General Taxes</td>
<td>12A-1.097, 12A-19.100, 12B-5.150, 12B-8.003, 12C-1.051</td>
<td>Annual Tax Forms</td>
<td>Annual update of general tax administration forms.</td>
</tr>
<tr>
<td>General Tax Administration</td>
<td>Sales Tax</td>
<td>New</td>
<td>Partial Exemption for Electricity by Businesses Qualified to Receive a Rural Area Job Tax Credit</td>
<td>Implement the provisions of ch. 2014-218, L.O.F., that provide for a partial exemption for purchases of electricity by certain taxpayers.</td>
</tr>
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<tr>
<td>General Tax Administration</td>
<td>Rental Car Surcharge</td>
<td>12A-16</td>
<td>Rental Car Surcharge</td>
<td>Implement the provisions of ch. 2014-199, L.O.F., to reflect statutory changes for surcharges on rental cars in car sharing programs.</td>
</tr>
<tr>
<td>General Tax Administration</td>
<td>Registration of Secondary Metals Recyclers/Secondhand</td>
<td>12A-17</td>
<td>Registration</td>
<td>Update the registration requirements for secondary metals recyclers and secondhand dealers.</td>
</tr>
<tr>
<td>General Tax Administration</td>
<td>Communications Services Tax</td>
<td>12A-19.010, 12A-19.020, 12A-19.030, 12A-19.070, 12A-19.100</td>
<td>Notification of How Dealers Will Assign Addresses to Local Taxing Jurisdictions</td>
<td>Repeal obsolete requirement for communications services tax dealers to file a separate application to provide how the dealer will assign addresses to a local taxing jurisdiction.</td>
</tr>
<tr>
<td>General Tax Administration</td>
<td>Documentary Stamp Tax</td>
<td>Chapter 12B-4</td>
<td>Obsolete or Unnecessary Provisions; Clarifications</td>
<td>Clarify provisions regarding cooperative agreements, partition deeds, combined sales of land and improvements, and transfers of interest in the marital home between spouses. Update provisions for interest and penalty for transfers to the Board of Trustees of the Internal Improvement Trust Fund. Update or remove unnecessary references. Remove obsolete provisions.</td>
</tr>
<tr>
<td>General Tax Administration</td>
<td>Fuels/Pollutant Taxes</td>
<td>12B-5.030, 12B-5.040, 12B-5.060, 12B-5.080, 12B-5.300, 12B-5.400, 12B-12.005</td>
<td>Clarifications</td>
<td>Correct the application to be used by air carriers to renew an annual license. Correct the application used to obtain a pollutant tax license. Correct the bond requirements to reflect the statutory requirements to post a bond prior to obtaining a fuel or pollutant tax license.</td>
</tr>
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<tr>
<td>General Tax Administration</td>
<td>Insurance Premium Tax</td>
<td>12B-8.006</td>
<td>Peril of Fire Percentage</td>
<td>Update the portion of premium applicable to the peril of fire for the State Marshal Regulatory Assessment.</td>
</tr>
<tr>
<td>General Tax Administration</td>
<td>Corporate Income Tax</td>
<td>Chapter 12C-1</td>
<td>Obsolete or Unnecessary Provisions; Update to Include Law Changes</td>
<td>Update provisions regarding apportionment of the sales factor, estimated tax due dates, the repeal of the emergency excise tax, recordkeeping requirements, and penalties imposed for incomplete returns. Provide for amended Florida corporate income tax returns when a domestic production activities deduction is amended on a federal return. Remove or update obsolete provisions and remove unnecessary provisions.</td>
</tr>
<tr>
<td>Property Tax</td>
<td>Property Tax</td>
<td>12D-1.002</td>
<td>General Definitions</td>
<td>Amend and/or repeal the rule.</td>
</tr>
<tr>
<td>Property Tax</td>
<td>Property Tax</td>
<td>12D-1.009</td>
<td>Mapping Requirements to be Maintained by Property Appraiser</td>
<td>Repeal language in subsection (1) of this rule, which is outdated language for mapping requirements by the property appraiser.</td>
</tr>
<tr>
<td>Property Tax</td>
<td>Property Tax</td>
<td>12D-1.010</td>
<td>Reconciliation of Interim Tax Rolls - Form of Notification</td>
<td>Amend rule to repeal &quot;notice&quot; form -- only used for a 1980 interim tax roll.</td>
</tr>
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<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-1.011 (repeal)</td>
<td>Notification to Property Appraiser of Land Development Restriction</td>
<td>Repeal requirement that government agencies and entities notify the property appraiser in writing about any law, ordinance, or other enactment that limits or restricts development or improvement of property. This rule is redundant of statute.</td>
</tr>
<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-6.006</td>
<td>Fee Time-share Real Property</td>
<td>Repeal redundant definitions relating to DBPR regulation of the fee timeshare industry. Eliminate provisions that are redundant of statute.</td>
</tr>
<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-7.0025 (new)</td>
<td>Documentation Requirements for Exemptions</td>
<td>Adopt a new rule to implement the changes to Sections 196.081, 196.082, 196.091, 196.101, 196.202, 196.24, F.S., authorizing taxpayers to file for certain exemptions before receiving the required documentation.</td>
</tr>
<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-8.0065 (new)</td>
<td>Denials and Late Filed Applications for Portability</td>
<td>Implement provisions of s. 193.155, F.S., to instruct property appraisers to notify taxpayers on denials and processing late applications.</td>
</tr>
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<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-8.0065 (new)</td>
<td>Transfer of Assessment Limitation Difference; Portability Forms DR-501RVSH and DR-501T</td>
<td>Implement provisions of s. 193.155, F.S., related to the limitations and rules for the transfer of assessment limitation difference (portability), provides forms to apply for portability, and instructions to property appraisers.</td>
</tr>
<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-9.020</td>
<td>Exchange of Evidence (Value Adjustment Board)</td>
<td>Amend rule to address Turner v. Department of Revenue, DOAH case No. 11-0677RU (June 22, 2011); Turner v. Florida Dept. of Revenue 2012 WL 987785 (Fla.App. 1 Dist., 2012) and to implement provision of ch. 2013-109, L.O.F., requiring property appraiser to provide property record card, unless available online.</td>
</tr>
<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-16.002</td>
<td>PTO Forms</td>
<td>Update forms to reflect law changes, conform to rule amendments, etc.</td>
</tr>
<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-18.003</td>
<td>Non-Ad Valorem Assessments</td>
<td>Amend the rule to conform to s. 168.03(3), F.S., that authorizes a non-ad valorem assessment to fund certain property improvements that conserve energy or add renewable energy items and systems.</td>
</tr>
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<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-18.005</td>
<td>Non-Ad Valorem Assessments</td>
<td>Amend the rule to conform to s. 168.03(3), F.S., that authorizes a non-ad valorem assessment to fund certain property improvements that conserve energy or add renewable energy items and systems.</td>
</tr>
<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-18.006</td>
<td>Certification of Non-Ad Valorem Assessment Roll</td>
<td>Repeal language that requires local governments to send the Department of Revenue a copy of the Certificate of Correction of Non-Ad Valorem Assessment Roll form.</td>
</tr>
<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-18.010</td>
<td>Non-Ad Valorem Assessments</td>
<td>Amend the rule to conform to s. 168.03(3), F.S., that authorizes a non-ad valorem assessment to fund certain property improvements that conserve energy or add renewable energy items and systems.</td>
</tr>
<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-5.002</td>
<td>Agricultural Lands</td>
<td>Repeal rule to remove language redundant of statute.</td>
</tr>
<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-5.004</td>
<td>Agricultural Lands</td>
<td>Amend rule to conform to provisions in Chapter 2013-95, L.O.F., that amended how a property appraiser reclassifies land as nonagricultural.</td>
</tr>
<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-7.001</td>
<td>Applications for Exemptions</td>
<td>Amend rule to conform to provision in ch. 2013-72, L.O.F., that specifies that the postmark date is considered the date of filing an application for exemption to the property appraiser.</td>
</tr>
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<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-7.007</td>
<td>Residence Requirements for Homestead Exemption</td>
<td>Amend rule to conform to provision in ch. 2013-72, L.O.F., that homestead exemption may be claimed based on the permanent residence of a person who is legally or naturally dependent on the property owner.</td>
</tr>
<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-7.020</td>
<td>Exemption for Conservation Property</td>
<td>Amend rule to conform to provision in ch. 2013-72, L.O.F., that allows the property appraiser to send a renewal application electronically in addition to mailing.</td>
</tr>
<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-9.007</td>
<td>Role of the Clerk of the Value Adjustment Board</td>
<td>Amend rule to conform to provisions in chs. 2013-72, 2013-192 and 2013-109, L.O.F., that allows the decision of the VAB to be electronically delivered and requires property appraiser to send property record card information to the petitioner.</td>
</tr>
<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-9.015</td>
<td>Petition; Form and Filing Fee</td>
<td>Amend rule to conform to provisions in ch. 2013-109, L.O.F., which direct the property appraiser to provide a copy of the property record card to a VAB petitioner, unless the card is online.</td>
</tr>
<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-17.002</td>
<td>Definitions for Truth in Millage Compliance</td>
<td>Amend rule to conform to provisions in chs. 2013-72 and 2013-192, L.O.F., that allow the Notice of Proposed Property Taxes to be transmitted electronically or by mail.</td>
</tr>
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<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-17.003</td>
<td>Truth in Millage (TRIM) Compliance</td>
<td>Amend rule to conform to provisions in chs. 2013-72 and 2013-192, L.O.F., that allow the Notice of Proposed Property Taxes to be transmitted electronically or by mail.</td>
</tr>
<tr>
<td>Property Tax Oversight</td>
<td>Property Tax</td>
<td>12D-17.009</td>
<td>Tax Roll Approval; Extended Time Frames; method of Adjustment of Millage</td>
<td>Amend rule to conform to provisions in chs. 2013-72 and 2013-192, L.O.F., that allow the Notice of Proposed Property Taxes to be transmitted electronically or by mail.</td>
</tr>
<tr>
<td>Child Support Enforcement</td>
<td>Child Support Enforcement</td>
<td>12E-1.0052</td>
<td>Unidentifiable Collections</td>
<td>Amend the rule to update requirements and repeal obsolete provision about reclaiming unidentifiable collections.</td>
</tr>
<tr>
<td>Child Support Enforcement</td>
<td>Child Support Enforcement</td>
<td>12E-1.006</td>
<td>Request for Reconsideration</td>
<td>Amend the rule to update time frames and other requirements, including that requests for reconsideration apply to support payments within the previous 30 days.</td>
</tr>
<tr>
<td>Child Support Enforcement</td>
<td>Child Support Enforcement</td>
<td>12E-1.012</td>
<td>Consumer Reporting Agencies</td>
<td>Amend the rule to update forms and case eligibility requirements.</td>
</tr>
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<tr>
<td>Child Support Enforcement</td>
<td>Child Support Enforcement</td>
<td>12E-1.023</td>
<td>Suspension of Driver License; Suspension of Motor Vehicle Registration</td>
<td>Amend the rule to update the criteria for excluding a case from license suspension, the conditions when a license is to be reinstated, and the method by which the Department notifies the Department of Highway Safety and Motor Vehicles about suspensions and reinstatements.</td>
</tr>
<tr>
<td>Child Support Enforcement</td>
<td>Child Support Enforcement</td>
<td>12E-1.029</td>
<td>Financial Institution Data Matches</td>
<td>Update form and correct the webpage url for the federal data specifications for the Financial Institutions Data Match program.</td>
</tr>
<tr>
<td>Child Support Enforcement</td>
<td>Child Support Enforcement</td>
<td>12E-1.031</td>
<td>Noncovered Medical</td>
<td>Implement the requirement in s. 409.25635, F.S., for the Department to begin a proceeding to administratively establish the amount of noncovered medical expenses a parent owes.</td>
</tr>
<tr>
<td>Child Support Enforcement</td>
<td>Child Support Enforcement</td>
<td>12E-1.036</td>
<td>Administrative Establishment of Paternity and or Child Support Obligations</td>
<td>Implement the provisions of s. 409.256, F.S., to administratively establish the paternity of a child and to administratively establish support for that child, if applicable.</td>
</tr>
<tr>
<td>Child Support Enforcement</td>
<td>Child Support Enforcement</td>
<td>12E-1.037</td>
<td>Withholding Support from Unemployment Benefits</td>
<td>Implement the provisions in s. 443.051, F.S., that require the Department to provide the Department of Economic Opportunity an electronic file listing parents who owe support obligations and the amount of the legally required support deductions from their unemployment benefits.</td>
</tr>
</tbody>
</table>