

AGENDA
FLORIDA DEPARTMENT OF REVENUE

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MEMBERS

Governor Ron DeSantis
Attorney General Ashley Moody
Chief Financial Officer Jimmy Patronis
Commissioner Nikki Fried

March 12, 2019

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9:00 A.M.
LL-03, The Capitol
Tallahassee, Florida

ITEM	SUBJECT	RECOMMENDATION
1.	Respectfully request approval of the minutes of the December 4, 2018, January 11, 2019, and January 29, 2019, Cabinet meetings. (ATTACHMENT 1)	RECOMMEND APPROVAL
2.	Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to General Tax Administration. (ATTACHMENT 2)	RECOMMEND APPROVAL
3.	Respectfully request approval of and authority to publish a Notice of Proposed Rule in the Florida Administrative Register, for rules relating to Property Tax Oversight. (ATTACHMENT 3)	RECOMMEND APPROVAL

ATTACHMENT 1

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STATE OF FLORIDA

IN RE: MEETING OF THE GOVERNOR AND
CABINET

CABINET MEMBERS: GOVERNOR RICK SCOTT
ATTORNEY GENERAL PAM BONDI
CHIEF FINANCIAL OFFICER JIMMY
PATRONIS
COMMISSIONER OF AGRICULTURE
ADAM PUTNAM

DATE: TUESDAY, DECEMBER 4, 2018

LOCATION: CABINET MEETING ROOM
LOWER LEVEL, THE CAPITOL
TALLAHASSEE, FLORIDA

REPORTED BY: NANCY S. METZKE, RPR, FPR
COURT REPORTER

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DEPARTMENT OF REVENUE

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3 GOVERNOR SCOTT: Next I'd like to recognize
4 Leon Biegalski with the Department of Revenue.

5 EXECUTIVE DIRECTOR BIEGALSKI: Good morning,
6 Governor Scott, Attorney General Bondi,
7 CFO Patronis, Commissioner Putnam.

8 The Department has got four items today.

9 GOVERNOR SCOTT: We're going to do them all
10 together. So you just present them, and then we're
11 going to vote on all of them together.

12 EXECUTIVE DIRECTOR BIEGALSKI: Okay. The
13 first item is review and approval of the minutes of
14 the August 14th, 2018 Cabinet meeting.

15 Items 2 and 3 are both approval to file and
16 certify with the Secretary of State adoption --
17 final adoption under Chapter 120 of the Florida
18 Statutes rules related to general tax
19 administration and property tax oversight.

20 And then Item Number 4, the Department
21 requests approval of an authority to publish notice
22 of proposed rule in the Florida Administrative
23 Register for rules related to general tax
24 administration.

25 GOVERNOR SCOTT: All right. Is there a motion

1 on Items 1, 2, 3, and 4?

2 ATTORNEY GENERAL BONDI: So move.

3 GOVERNOR SCOTT: Is there a second?

4 CFO PATRONIS: Second.

5 GOVERNOR SCOTT: All in favor.

6 (AFFIRMATIVE INDICATIONS).

7 GOVERNOR SCOTT: Thanks.

8 EXECUTIVE DIRECTOR BIEGALSKI: Governor, if I
9 could. It will be real quick.

10 I really wanted to express my appreciation for
11 the three of you for initially giving me the
12 privilege of serving in this capacity; and also,
13 CFO, for the support you've given me since you came
14 onboard.

15 Thank you very much.

16 GOVERNOR SCOTT: You've done a good job, and
17 revenues are up. You've cut \$10,000,000 in taxes,
18 and I think revenues are up annualized over 20
19 billion, so I think it works.

20 Thank you. You've done a good.

21 ATTORNEY GENERAL BONDI: Thank you.

22 COMMISSIONER PUTNAM: Governor, I have one
23 question for you.

24 What -- just real quick, will the Department
25 issue any guidance on Wayfair?

1 EXECUTIVE DIRECTOR BIEGALSKI: Right now we
2 are working with staff at the Legislature as they
3 ask questions to try to find out what's going on
4 with other states and everything.

5 One of the places where we've got some issues
6 relate to any statement that we make could possibly
7 be interpreted as an unpromulgated rule because the
8 rulemaking authority as laid out in the statute
9 currently doesn't necessarily mesh with the current
10 state of the law as it related to what the Supreme
11 Court said for -- in the Wayfair decision.

12 So we've been meeting --

13 COMMISSIONER PUTNAM: So --

14 EXECUTIVE DIRECTOR BIEGALSKI: We have been
15 meeting with stakeholders and having that
16 conversation with them. I don't know for certain,
17 but I'm under the impression that some of the
18 stakeholders might also be approaching the
19 Legislature as it relates to them making the policy
20 call in terms of whether or not the thresholds, or
21 along the lines of the thresholds that have been
22 outlined by the Supreme Court not as -- not as the
23 Supreme Court has said this is specifically what
24 has to happen, but that this is generally a
25 framework within which constitutional muster might

1 be passed as it relates to those --

2 COMMISSIONER PUTNAM: So existing Florida
3 businesses don't an -- so you're saying don't
4 anticipate any guidance between now and the
5 legislative session post Wayfair to existing
6 businesses.

7 EXECUTIVE DIRECTOR BIEGALSKI: Not beyond
8 what's already out there.

9 COMMISSIONER PUTNAM: All right. Thank you.
10 I know they're looking for some clarity on that.

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STATE OF FLORIDA

IN RE: MEETING OF THE GOVERNOR AND CABINET

CABINET MEMBERS: GOVERNOR RON DESANTIS
ATTORNEY GENERAL ASHLEY MOODY
CHIEF FINANCIAL OFFICER JIMMY PATRONIS
COMMISSIONER OF AGRICULTURE NIKKI FRIED

DATE: FRIDAY, JANUARY 11, 2019

LOCATION: CABINET MEETING ROOM
LOWER LEVEL, THE CAPITOL
TALLAHASSEE, FLORIDA

REPORTED BY: LISA SNYDER
COURT REPORTER

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1 EXECUTIVE DIRECTOR

2 DEPARTMENT OF REVENUE VOTE

3
4 GOVERNOR DESANTIS: Next I'd like to discuss the
5 appointment by the Governor and Cabinet of the
6 Executive Director of the Department of Revenue.

7 Dr. Jim Zingale has a wealth of experience in
8 state government, including more than seven years as
9 the Executive Director of the Department of Revenue.

10 He has a PhD in economics from Florida State.

11 I think his resume' speaks for itself.

12 In fact, you know, we really are lucky that he
13 would be willing to want to serve again. I don't think
14 we could possibly find anyone who would be more
15 qualified.

16 I believe he has had a chance to meet with each of
17 you individually, but will you, Doctor, approach the
18 podium so that we may conduct your public interview.

19 If any members have questions, let her rip.

20 CFO PATRONIS: Thank you, Governor.

21 Dr. Zingale, thank you for your time yesterday,
22 and meeting with me and going through my questions and
23 concerns at the Department of Revenue.

24 I think more importantly, I guess, was what we
25 shared regarding being a small business owner, and the

1 challenges that small businesses have becoming
2 established in the State of Florida, and ensuring that
3 the leadership at Department of Revenue is there with
4 an open--open door to allow these small businesses to
5 understand the challenges, and making sure that they
6 are in compliance. And, understanding that when these
7 small businesses do truly have a problem, being a brand
8 new business owner, that it probably wasn't willful.
9 But, that the fact that our agency is there to help
10 them develop a business, grow a business, create jobs.
11 And, I saw that through your-- through our Q and A
12 yesterday.

13 I am curious, what-- if you were to vision when
14 you were there previously, and what you have seen
15 change-- you left the Department of Revenue and then
16 went into a private business, running your own
17 restaurant. And, I love it because I came from the
18 restaurant business. Did that experience running--
19 it's still operating, that business, does that change
20 your perspective of how the Department of Revenue--
21 maybe you said, gosh, if I was there-- I didn't know
22 this business was having to deal with this?

23 DR. ZINGALE: Yeah. Making payroll is pretty
24 tough, some months. Sales tax got to get taken out
25 first, returned to the state.

1 I think yes, um. But, when you went back to how
2 the revenue department was run for many, many, many
3 years, it was the understanding that taxpayers, large
4 and small, really do want to pay the legal amount due.
5 Everybody does. You know, big business, small
6 business, they realize that our primary tax is sales.
7 We administered many corporate, but in sales tax, the
8 citizens are paying the tax. You know, when they come
9 to your restaurant, and they come to my restaurant and
10 bar, they pay the tax. And, we have to succeed in the
11 state remitting that to the State of Florida to run
12 government.

13 That said, from time to time, you get a delivery
14 fee, you get a late payment, you get audited, and the
15 Department of Revenue needs to not think they are a
16 computer, okay, just cranking out delinquency notices.

17 Over in your area, when the hurricane hit, I
18 hope-- I wasn't over there. I really hope when
19 businesses went out of business they weren't flooded
20 with delinquency notices for the next three months
21 after they were out of business. But, that human
22 interface between a fantastic computer that they have,
23 okay, and humans at the other end that are just trying
24 to make payroll, okay, trying to serve their customers,
25 needs to be a priority. I think it is. It needs to

1 continue to be a priority.

2 When members would come to me and say, I have a
3 constituent, you know, that has been audited, and they
4 are concerned about their payments, you know, you sit
5 down, say you can't talk to them because they are not
6 representing the client, and you talk to the taxpayer.
7 And, that interface with the taxpayer kind of goes like
8 this, do you think you legally owe the tax? If you do,
9 you are gonna pay the tax. We can make out stipulated
10 payments. We can waive penalty. We can make it as
11 easy for you to comply, and stay in business, as you
12 can. And, that was the culture when I left. I think
13 that still is the culture today, and it is what a
14 Department of Revenue needs to be trying to do. It
15 needs to try to be making compliance easy for
16 everybody. They all want to pay their legal tax.

17 CFO PATRONIS: And, just follow-up, sir

18 The only thing, and if you have a habitual
19 offender, I don't care if you bury them under the
20 Capitol. You know, habitual offenders, you know, have--
21 I have no forgiveness for. But, when you have a small
22 business, who's truly just trying to get established,
23 you know, understanding the complexities of sales tax
24 on equipment, and sales tax, whether it be included in
25 the food price or drink price, or vis-a-vor [sic], I

1 think all of that is just so critical to have-- and,
2 then, look, I'm selfish. We both come from the same
3 business. And, I appreciate your-- your empathy.

4 So, Governor, good selection. I'm happy to
5 support it.

6 ATTORNEY GENERAL MOODY: I appreciate the
7 opportunity to ask questions, and thank you for meeting
8 with me and spending so much time.

9 What I was impressed with was your extensive
10 experience with the State, and how do you believe that
11 will bear on your leadership with the Department?

12 DR. ZINGALE: Well, it starts with here. You
13 know, this is-- the position that I'm seeking is an
14 Executive Director position. It's not a secretary
15 position serving the Governor. It serves the Cabinet.
16 You are the head of the Department of Revenue. I am
17 your, if I get the job, Executive Director. And, so
18 keep policies over time, you know, that are significant
19 in terms of issues that have popped up, or a change in
20 the direction that the world might like to go, needs to
21 come and be brought in front of the Governor and
22 Cabinet, and vetted. And, it's you at the end making
23 many of those decisions.

24 On the administrative side, you know, sitting down
25 there and making it run efficiently, much of what the

1 first part of the Department of Revenue tour that I had
2 was designed to take agencies that were very expensive
3 to run, not very efficient, and to transform them using
4 today's technology. And, we had massive
5 transformations of the tax system that went from 26
6 disparate taxes that didn't talk to each other to an
7 integrated tax administration system.

8 On the child support side, it went from the
9 welfare model to a business model. On the child
10 support side it went from 47th in the nation, when the
11 Governor and the Legislature moved the program from
12 Children and Families over to the Department of
13 Revenue. And, so it ground through and enabled a
14 complete transformation of the way the business was
15 done.

16 My primary experience within the Department of
17 Revenue, for most of the time I was over there, was
18 business process transformation. How to make the world
19 run better. How to make it run cheaper. How to serve
20 better within those systems.

21 And, that experience is going to be hopeful in the
22 future, because Florida has a lot of challenges.

23 I truly believe, in listening to the swearing in
24 ceremonies, that, you know, I hope the passion you are
25 looking from me was certainly exhibited by you taking

1 the oath. A lot of energy. A lot of excitement that
2 this Cabinet brings. I think the citizens did a great
3 job electing this Cabinet.

4 I am here as a tool, okay, as problems come up, to
5 channel your energy into the Department of Revenue, to
6 channel your passion into the Department of Revenue,
7 because that's really who the head of the agency is;
8 it's the Governor and the Cabinet.

9 I think my experience has taught me how to get
10 things done, you know, but leadership starts there. It
11 flows through me down into the agency, and we are here
12 to help. You know, that's the kind of experience I
13 have had over my career, and it's what I believe the
14 Department of Revenue needs to be an integral part in
15 the future.

16 Hurricanes-- when we had Andrew, we had to totally
17 transform the way we were doing things in the
18 Department of Revenue. We weren't prepared.

19 Michael has taught us, I think, when I get over
20 there, if I get over there, that a rural area going
21 through disaster, that went over there, needs to get
22 thought through in somewhat of a different way also.

23 But, I think that experience helps me there to
24 serve you better, in terms of issues that you have come
25 up. Issues that have to be resolved.

1 The problems and challenges that the Governor has
2 articulated do fall back down into the Department of
3 Revenue, particularly as we talked about on the
4 property tax side in terms of how that's going to
5 transform.

6 If the economy slows, those things affect the
7 Department of Revenue. They affect child support.
8 They affect property taxes. And, that experience, I
9 hope, helps me get the solutions that you find
10 acceptable.

11 And, I am really, really, really excited about the
12 people that are in front of me. I think this is a
13 great Cabinet. I just wish I get to serve.

14 COMMISSIONER FRIED: Governor, I, too, had the
15 opportunity to meet with the doctor yesterday, and we
16 had a very lengthy conversation about your resume', and
17 your history. And, I think the State of Florida needs
18 to hear from you, because I enjoyed your response
19 yesterday, of why you want to do this.

20 DR. ZINGALE: Why I want to do this. Um, I-- I am
21 the old man in the room. I've done this for many,
22 many, many years. Um, and, and, uh, I am a
23 professional public servant. Always been that way. I
24 have enjoyed my time in the legislature. I enjoyed my
25 time in the executive branch. But, it's a passion for

1 service.

2 What I tried to do, when I was at Revenue before,
3 was get the agency to understand that we serve. Okay.
4 To get the agency to understand child support; that
5 every child needs to know who their father is, and
6 every father needs to be responsible for that child.

7 On the tax side, they weren't the enemy.
8 Taxpayers are not the enemy. Taxpayers are people that
9 are trying to run businesses, and we need to work with
10 them.

11 So, it comes from what public servants are; it's
12 reaching out to the citizens, believing you make a
13 difference, and that's all I've ever done. So, I think
14 I have the same passion you do.

15 GOVERNOR DESANTIS: Any other questions?

16 Well, thank you for being willing to serve. I
17 mean, you don't have to do this. You could have other
18 things that you could do, and I think your experience,
19 and your public spirit, I think would really serve the
20 people of Florida well. So, thank you for coming in an
21 answering other questions of the Cabinet today.

22 DR. ZINGALE: Thank you very much.

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IN RE: MEETING OF THE GOVERNOR AND
CABINET

CABINET MEMBERS: GOVERNOR RON DESANTIS
ATTORNEY GENERAL ASHLEY MOODY
CHIEF FINANCIAL OFFICER JIMMY
PATRONIS
COMMISSIONER OF AGRICULTURE
NIKKI FRIED

DATE: TUESDAY, JANUARY 29, 2019

LOCATION: CABINET MEETING ROOM
LOWER LEVEL, THE CAPITOL
TALLAHASSEE, FLORIDA

REPORTED BY: NANCY S. METZKE, RPR, FPR
COURT REPORTER

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**Executive Director, Department
Of Revenue**

4

State Board of Administration
By Ash Williams

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P R O C E E D I N G S

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GOVERNOR DESANTIS: Good morning. And welcome to the January 29th meeting of the Governor and Cabinet.

To begin our meeting, I'd like to recognize Pastor Dean Inserra from City Church Tallahassee to lead this morning's invocation.

Please remain standing after the invocation for the pledge of allegiance, led by Tommy and Ty Inserra.

(WHEREUPON, THE INVOCATION WAS GIVEN AND THE PLEDGE OF ALLEGIANCE SAID).

* * * *

1 \$151,000. I move that they stay consistent with
2 that, and we can review them again at whatever time
3 you put on the agenda.

4 GOVERNOR DESANTIS: Is there a second?

5 ATTORNEY GENERAL MOODY: Second.

6 GOVERNOR DESANTIS: All right. Any comments
7 or objections?

8 (NO RESPONSE).

9 GOVERNOR DESANTIS: Okay. The motion carries.
10 Okay. Next I'd like -- did you want to do the
11 Parkland?

12 COMMISSIONER FRIED: Yes.

13 GOVERNOR DESANTIS: Go ahead.

14 COMMISSIONER FRIED: Yes, Governor.

15 As we know, in a couple of weeks, we have the
16 one-year anniversary of the massacre at Parkland.
17 And with your permission, Governor, I would like to
18 see the lights on the Capitol during -- the old
19 Capitol during the week of February 10th go orange
20 to remember the victims and their families of
21 Parkland.

22 GOVERNOR DESANTIS: Is there a second?

23 ATTORNEY GENERAL MOODY: Second.

24 GOVERNOR DESANTIS: Any comments or
25 objections?

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(NO RESPONSE) .
GOVERNOR DESANTIS: Okay. The motion carries.

* * * *

ATTACHMENT 2



March 12, 2019

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Beau Beaubien, Director of Cabinet Affairs
Leah Trilling, Deputy Director of Cabinet Affairs

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Brock Juarez, Deputy Director of Cabinet Affairs

The Honorable Ashley Moody, Attorney General
Attention: Dan Olson, Governmental Affairs Director
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Nikki Fried, Commissioner of Agriculture
Attention: Kyle W. Troop, Director of Cabinet Affairs

THRU: Jim Zingale, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Requesting Approval to Hold Public Hearings on Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S. Impact: No impact.

The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within 5 years.

What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Cabinet approval to hold public hearings for the development of proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for the following proposed rules.

Why are the proposed rules necessary?

The amendment of Rule 12-26.008, F.A.C., is necessary to adopt a new form, DR-26A, to provide a uniform method for taxpayers to assign the right to a refund of taxes. Additionally, the proposed amendments include updates to the instructions for Forms DR-26, *Instructions- Application for Refund*, and DR-26S, *Instructions- Application for Refund Sales and Use Tax*, to reference the new form.

The amendment of Rule 12A-19.071, F.A.C., is necessary to adopt updates to instructions for Form DR-700002, *User's Guide for the Address/Jurisdiction Database*. These technical updates provide technical guidance to local taxing jurisdictions seeking to register or update addresses in the pointmatch database used for Communications Services Tax and Insurance Premium Taxes.

The amendment of Rule 12B-5.150, F.A.C., is necessary to adopt revisions to three existing forms. Changes to two forms (DR-156T and DR-309652) allow taxpayers to submit information electronically, and changes to the third form (DR-191) are to clarify the new statutory refund process for aviation fuel tax paid by certain air carriers, effective July 1, 2019.

What do the proposed rules do?

Public Use Forms, Rule 12-26.008, F.A.C.: One new form is being adopted and two forms are being revised:

- New Form DR-26A, *Assignment of Rights to Refund of Tax*, will allow taxpayers to assign the rights of a refund to a third party. Currently, the Department does not have a form for the assignment of rights. By promulgating this new form, the Department is providing taxpayers a clear and consistent method of assigning rights to a refund claim.
- Updates to Forms DR-26N (*Instructions- Application for Refund*) and DR-26SN (*Instructions- Application for Refund Sales and Use Tax*) revise the instructions to reference Form DR-26A.

Department of Revenue Electronic Database, Rule 12A-19.071, F.A.C.: Revisions to Form DR-700002, *User's Guide for the Address/Jurisdiction Database*, are to update the guide to match current Department programming and uploading requirements, as well as to improve formatting.

Public Use Forms, Rule 12B-5.150, F.A.C.: Changes are being made to three forms:

- Revisions to Form DR-156T, *Florida Temporary Fuel Tax Application*, permit taxpayers to submit their application via email, allowing Department staff to review and approve/deny the application the same day it is submitted.
- Revisions to Form DR-191, *Application for Aviation Fuel Tax Refund Air Carriers*, conform with 2018 legislative changes entitling qualified air carriers to a refund of 1.42 cents per gallon beginning in July of 2019.
- Revisions to Form DR-309652, *Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters*, provide taxpayers with specific instructions on how to file using extensible (X) Markup Language (XML). Licensed Terminal Suppliers and Terminal

Operators currently file their returns using Electronic Data Interchange (EDI). The Department is in the process of converting the filing process from EDI to XML. This conversion meets national standards and provides General Tax Administration with a common filing platform.

Were comments received from external parties? No. A rule workshop was scheduled to be held on February 13, 2019, if requested in writing. No request was received, and no workshop was held. No written comments were received.

For each rule, attached are copies of:

- Summary of the proposed rules, which includes:
 - Statements of facts and circumstances justifying the rules
 - Federal comparison statements
 - Summary of the workshop
- Rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-26, FLORIDA ADMINISTRATIVE CODE
REFUNDS
AMENDING RULE 12-26.008

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12-26.008, F.A.C., will adopt a new form and make changes to two existing forms. The new form, DR-26A, *Assignment of Rights to Refund of Tax*, will allow taxpayers to assign the rights of a refund to a third party. Currently, the Department does not have a form for the assignment of rights. By promulgating this new form, the Department is providing taxpayers a uniform method of assigning rights to a refund claim.

Updates to Forms DR-26N, *Instructions- Application for Refund*, and DR-26SN, *Instructions- Application for Refund Sales and Use Tax*, revise the instructions to reference Form DR-26A and provide guidance about when Form DR-26A needs to be completed and included in the documentation required by the Department as part of a refund claim.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12-26.008, F.A.C., are necessary to adopt a new form for taxpayers to use when assigning rights for refund claims and to add a reference of the new form to two existing forms.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

February 13, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on January 30, 2019 (Vol. 45, No. 20, p. 481), to advise the public of the proposed changes to Rule 12-26.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on February 13, 2019. No request was received, and no workshop was held. No written comments were received by the Department.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-26.008 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-26.008, F.A.C., is to adopt a new form for taxpayers to use when assigning rights for refund claims and add reference to the new form to two existing forms.

SUMMARY: The proposed amendments to Rule 12-26.008, F.A.C., will adopt a new form and make changes to two existing forms. The new form, DR-26A, *Assignment of Rights to Refund of Tax*, will allow taxpayers to assign the rights of a refund to a third party. Currently, the Department does not have a form for the assignment of rights. By promulgating this new form, the Department is providing taxpayers a uniform method of assigning rights to a refund claim.

Updates to Forms DR-26N, *Instructions- Application for Refund*, and DR-26SN, *Instructions- Application for Refund Sales and Use Tax*, revise the instructions to reference Form DR-26A and provide guidance about when Form DR-26A needs to be completed and included in the documentation required by the Department as part of a refund claim.

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.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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: 213.06(1) FS.

LAW IMPLEMENTED: 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 215.26, 220.725, 220.727, 624.5092, 681.104 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: TBD

PLACE: TBD

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: Danielle Boudreaux at (850) 717-7082. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, (800) 955-8771 (TDD) or (800) 955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-26.008 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
(2) through (4)	No change.	
(5) DR-26N	Instructions – Application for Refund (http://www.flrules.org/Gateway/reference.asp?No=Ref-____09248)	<u>XX/XX</u> 04/18
(6) DR-26SN	Instructions – Application for Refund Sales and Use Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-____09249)	<u>XX/XX</u> 04/18
(7)	No change.	
<u>(8) DR-26A</u>	<u>Assignment of Rights to Refund of Tax</u> (http://www.flrules.org/Gateway/reference.asp?No=Ref-_____)	<u>XX/XX</u>

Rulemaking Authority 213.06(1) FS. Law Implemented 72.011, 199.218, 201.11, 202.23, 206.41, 206.64, 206.8745, 206.9875, 206.9942, 212.08(2)(j), (5), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 215.26, 220.725, 220.727, 624.5092, 681.104 FS. History–New 11-14-91, Amended 4-18-93, 10-4-01, 9-28-04, 4-16-18, 1-8-19, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: January 30, 2019



Assignment of Rights to Refund of Tax

DR-26A
Effective XX/XX
Rule 12-26.008, F.A.C.
Page 1 of 2

A purchaser who has overpaid tax, paid tax when no tax was due, or paid tax in error to a business must secure a refund of the tax from the business and not from the Florida Department of Revenue. When a business declines to issue a refund to the purchaser, the business may issue an *Assignment of Rights to Refund of Tax* for tax the business collected from the purchaser and remitted to the Department. The purchaser may then apply to the Department directly to receive a refund of the tax. This form must accompany either Form DR-26, *Application for Refund*, or Form DR-26S, *Application for Refund-Sales and Use Tax*, along with documentation to support the claim for refund. Submission of these documents does not guarantee the purchaser will receive a refund.

An *Assignment of Rights to Refund of Tax* is required for the following tax types that are collected by businesses and remitted to the Department when the purchaser applies to the Department for a refund:

- Sales Tax and Discretionary Sales Surtax
- Fuel Tax
- Local Option Transient Rental Taxes Paid to the Department
- Rental Car Surcharge
- Documentary Stamp Tax
- Intangible Personal Property Tax (Nonrecurring)

An Assignment of Rights is not to be used when seeking a refund of communications services tax. The purchaser must seek a refund from the business pursuant to s. 202.23(1), Florida Statutes.

Section 1: Purchaser (Assignee) Information

Purchaser's Name (Assignee - Person receiving tax refund rights)			
Purchaser's Address			
City	County	State	ZIP Code
Period of Assignment (Specify the period for which an assignment of rights to a refund of tax is sought.) Purchases occurring during the period: _____ through _____ ; or _____ (date) for a single transaction.			

Section 2: Business (Assignor) Information (For sales tax, discretionary sales surtax, or local option taxes, when a refund is sought on purchases made from the same business, but those purchases occurred in multiple counties, a list must be attached to this form providing for each additional location, the sales tax certificate number, the location address, and amount of refund attributable to purchases from that location.)

Business Name/Certificate Holder (Assignor - Business assigning the rights to a refund of tax for a specified period to Assignee)			
Business Partner, Social Security, or Federal Employer Identification Number		Sales Tax Certificate Number (Use the location certificate number under which the tax at issue was remitted. A consolidated filing number beginning with "80" should not be used.)	
Business Location Street Address			
City	County	State	ZIP Code
Mailing Address (If different from Business Location)			
City	County	State	ZIP Code

Section 3: Assignment of Rights (Only a person authorized to perform any and all acts with respect to tax matters with the Florida Department of Revenue may assign the rights to a refund of tax.)

I, _____ (Name of Authorized Person), hereby assign to

_____ (Assignee) any and all rights which Assignor has to recover
_____ [Write the name of the tax type(s)], remitted to the Florida
Department of Revenue, totaling \$_____ for the transactions reflected on the attached invoices or
similar documentation of the transactions for which Assignee seeks to claim a refund of taxes paid. The taxes indicated
on the documentation were remitted to the Department by Assignor: (Please complete either a single transaction or
multiple transactions)

For a single transaction, on the return for the _____ period.

OR

For multiple transactions during the following return period(s) of _____ to _____.

Assignor agrees it has not and will not itself seek a refund or take a credit on the taxes that are the subject of this Assignment.

Signature of Authorized Person

Date

Title of Authorized Person

Mail this form and applicable documentation to:

Florida Department of Revenue
Refunds
PO Box 6490
Tallahassee, FL 32314-6490

OR
Fax (850) 410-2526

For more information about the documentation
needed to process your refund, or to check on
the application status, call **Refunds** at
(850) 617-8585.

Other information, forms, and tutorials are available on the Department's website at floridarevenue.com.

Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit the Department's website at floridarevenue.com/privacy for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.

Form DR-26
Form DR-26S

Application for Refund
Application for Refund - Sales and Use Tax

Rule 12-26.008, F.A.C.
Rule 12-26.008, F.A.C.



Instructions - Application for Refund

Did you Know? You may begin the refund process by completing the application online.

Florida law requires that refund applications be supported with sufficient information and documentation to determine eligibility and the refund amount due. Form DR-26N (*Instructions – Application for Refund*) provides the information and documentation required for some common refund claims.

Use **Form DR-26** when requesting a refund for:

- Communications Services Tax
- Corporate Income Tax
- Documentary Stamp Tax
- Estate Tax
- Fuel Tax
- Insurance Premium Tax
- Intangible Personal Property Tax
Nonrecurring
Governmental Leasehold
- Pollutants Tax

You may choose to submit the required information and documentation electronically instead of providing paper copies. Contact **Refunds** at **(850) 617-8585** for more information.

Upon receipt, the Department will review your application and the supporting information and documentation. You will be notified if additional information or documentation is needed.

Once your application contains all information and documentation needed by the Department to determine eligibility and the amount of the refund claim due, your refund claim will be processed.

All applications for refund must contain:

- A detailed explanation of how the refund amount was computed;
- The specific reason(s) for the refund request;
- The dates when the overpayment or payment in error occurred; and
- Sufficient information and documentation for the Department to determine eligibility for the refund and the amount of the refund claim due.

The following instructions contain the information and documentation required for some common refund claims.

Audit, Self-Audit, Voluntary Disclosure, Stipulation Payment, or Overpayments of Billings, Penalties, or Tax Warrants

- The case number, business partner number, tax account number, or any other number used to identify the overpayment.
- A copy of the notice or agreement under which the overpayment occurred:
 - o *Notice of Proposed Assessment* (DR-831);
 - o Self-Audit Worksheet and Report, including supporting documentation;
 - o Voluntary Disclosure, including supporting documentation;
 - o Stipulation Time Payment Agreement;
 - o Notice of Amount Due.
- A copy of the documentation evidencing payment (e.g., the electronic payment confirmation number, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).
- If applicable, a copy of the tax return for which the Notice of Amount Due was issued.

- If applicable, a written request for a waiver or reduction of the penalties assessed, including any necessary documentation to support the request.

Duplicate Payments to the Department

A copy of documentation evidencing the duplicate payments (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled checks, or a copy of the bank statement(s) indicating the duplicate payments).

Communications Services Tax

You must file this application with the Department within 12 months after tax paid on bad debts has been charged off for federal income tax purposes.

Providers of communications services tax must use this application to obtain a refund of communications services tax only when tax has been:

- Accrued and paid to the Department in error;
- Paid to a service provider for services that were resold;
- Collected and paid to the Department on tax-exempt sales;

- Reported and paid to the Department in error; or
- Written off for federal income tax purposes as a bad debt.

To report a credit against tax due, communications services providers must use Schedule III or IV of the *Florida Communications Services Tax Return* (Form DR-700016) to report:

- Corrections or adjustments to previous reporting periods (e.g., correct revenue reported in the wrong jurisdiction or to adjust amounts reported incorrectly on previous returns);
- Adjustments in taxable sales due to credits issued; or
- Tax was paid to a service provider for services that were resold.

To receive a refund, communications services providers must include the following with their application:

- A copy of the documentation evidencing payment of the tax (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled checks, or a copy of the bank statement(s) indicating the payment).
- If applicable, a copy of the journal entries which correct the accrual and payment of self-accrued communications services tax to the Department.
- If applicable, a copy of the documentation evidencing the sale of communications services for which the tax was paid to a vendor at the time of purchase (e.g., a copy of the purchase invoice or bill of sale evidencing payment of the Florida communications services tax and a copy of the customer's sales invoices or bills of sale for the resale of those services).
- If applicable, a copy of the documentation evidencing that tax was paid to the Department on a tax-exempt sale and that the tax was refunded to the tax-exempt customer (e.g., a copy of the customer's exemption certificate; a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding the customer's payment; or, a copy of the credit memo issued to the customer).
- If applicable, a copy of the documentation evidencing the error in reporting amounts on the *Florida Communications Services Tax Return* (Form DR-700016) and the correct reporting amounts.
- If applicable, an explanation of any entries on Schedule III or IV of *Florida Communications Services Tax Return* (Form DR-700016) filed subsequent to the refund period.

Communications services providers may choose to report bad debt credits on Schedule I or IV of the *Florida Communications Services Tax Return* (Form DR-700016). To obtain a refund of communications services tax on bad debts, providers must include the following with their application:

- A schedule of bad debts written off for federal income tax purposes, including the name of the purchaser, the date of the original sale, the original taxable amount, the original Florida communications services tax collected, the tax return on which the tax was paid to the Department, the amount of the original sale and the amount of the applicable tax, and the date of the journal entry writing off the bad debt for federal income tax purposes.

- A copy of the journal entry for the bad debt write-off for federal income tax purposes.
- If applicable, the amount of the bad debt attributed to the state and to each identified local jurisdiction and information on the proportionate allocation method used to attribute the amount of the bad debt to the state and to the affected local jurisdictions.
- A copy of the payment history for each customer's account for the time period during which the debt was incurred, the debt became worthless, and the debt was written off for federal income tax purposes.
- A copy of documents indicating the amount of the sale and the Florida tax billed to the purchaser (e.g., invoices or bills of sale).
- A copy of the accounting records substantiating that the tax was reported and paid to the Department.

Documentary Stamp Tax - Nonrecurring Intangible Tax

You must file a separate refund application for each tax.

Use this application if you overpaid the documentary stamp tax or the nonrecurring intangible personal property tax due.

Examples of overpayment are:

- Documents recorded more than once, and the tax was overpaid
- Duplicate payments of the tax due were issued for the same document
- Tax was remitted to the county that recorded the document and to the Department
- Tax was overpaid to the county or to the Department
- Tax was paid on a tax-exempt document
- A court order determined the document was invalid

Include the following with your application:

- A copy of the documentation evidencing a duplicate payment of tax, an overpayment of tax, or a payment of tax when no tax was due (e.g., a copy of the front and back of your cancelled checks or a copy of the bank statement(s) indicating the duplicate payments).
- A copy of the document for which tax was overpaid or was paid in error.
- A copy of documentation to establish an exemption from tax.

Use this application if you refunded documentary stamp tax or nonrecurring intangible personal property tax to a customer who paid tax that was not due. You must refund the tax to your customer prior to claiming a refund of the tax.

Include the following with your application:

- A copy of the tax return or recorded document on which the tax was paid.
- A copy of the documentation required to establish that tax was overpaid or paid in error.
- A copy of the evidence that tax was collected and subsequently refunded to the customer (e.g., a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding the customer's payment; or a copy of the credit memo issued to the customer).

- A copy of the accounting records substantiating that any tax refunded or credited to the customer did not reduce the amount of tax reported and paid to the Department on a subsequent return.

Aviation Fuel Tax

Use this application to claim a refund of tax paid on aviation fuel used in the following manner:

Aviation fuel sold for use in an aircraft operated by the federal government

- A copy of federal Form 1094 (exemption certificate from the federal government); or,
- A copy of the contract with the federal government, a schedule of sales made to the federal government, and copies of sales invoices to the federal government.

Fuel Tax

Use this application to claim a refund of tax paid on fuel used in the following manner:

Fuel delivered to tribal land for purchase and use by tribal members

- A copy of the evidence of fuel taxes paid on fuel sold to and delivered to tribal lands (copies of sales invoices listing the type and amount of fuel purchased, the purchase date, the delivery address of the fuel sold, the amount paid, and the taxes paid).
- List of qualified tribal members (non-government use).
- Fueling reports for tribal members' vehicles (non-government use).
- Form DR-26A, *Assignment of Rights to Refund of Tax*, from each tribal member (non-government use).

Gasoline or diesel fuel sold to foreign diplomats by retail stations

- A copy of the United States Department of State Quarterly Foreign Diplomat Report.
- A copy of the evidence of fuel taxes paid by foreign diplomats (copies of sales invoices or third party credit card statements listing the type and amount of fuel purchased, the purchase date, the retail station where purchased, the purchaser of the fuel, the amount paid, and the taxes paid).
- A copy of the documentation evidencing that the state and local option fuel taxes have been refunded to, or credited to the account of, the foreign diplomat who paid the tax.

Undyed diesel fuel mixed with dyed diesel fuel

- The refund authorization number obtained from the Department when reporting the mixing incident.
- A copy of the documentation evidencing that the state and local option fuel tax was reimbursed to the end user.
(See Rule 12B-5.140, F.A.C.)

Undyed diesel fuel purchased in quantities of 2,500 gallons or more per calendar year and used in noncommercial vessels (pleasure boats)

You must file this application with the Department before April 1. Only one refund claim per calendar year is allowed.

- A copy of invoices showing the amount of fuel taxes paid.
- The calculations showing the amount of sales tax and discretionary sales surtax due on the fuel.

Undyed diesel fuel used in vessels engaged in interstate or foreign commerce or in commercial fishing vessels

- If applicable, a copy of the purchaser's Sales and Use Tax Direct Pay Permit.
- An Exemption Certificate stating that fuel purchased qualifies for the partial exemption provided in s. 212.08(4)(a)2. and (8), F.S., and the percentage of the sales price of the fuel that is subject to sales tax and discretionary sales surtax. A suggested format of a certificate is provided in subsection 12A-1.0641(7), Florida Administrative Code (F.A.C.).
- The calculations showing the amount of sales tax and discretionary sales surtax due on the fuel.
- A copy of invoices showing the amount of fuel taxes paid.

The Department will reduce the amount of the fuel tax refund due by the amount of sales tax and discretionary sales surtax due on the fuel.

Pollutants Tax

Do not use this application to request a refund for one or more of the following exemptions:

- You exported tax paid petroleum products or other products defined as pollutants from Florida.
- You bunkered tax paid petroleum products into marine vessels engaged in interstate or foreign commerce.
- You consumed, blended, or mixed a tax paid solvent to produce a product which is not a pollutant.

These refund claims may be filed quarterly using an *Application for Pollutants Tax Refund*, Form DR-309660. You can also use these exemptions to offset tax due on the *Pollutants Tax Return*, Form DR-904.

All other overpayments of pollutants taxes may be requested using this application. Include the following with your application:

Payment Made in Error

- A copy of the documentation evidencing the payment in error or the duplicate payment (e.g., the electronic payment confirmation number(s) of the original pollutants tax return.
- A copy of the documentation evidencing payment of tax (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).

Reporting Error (an original or supplemental *Pollutants Tax Return*, Form DR-904, reported an overpayment of tax)

- A copy of the original pollutants tax return.
- A copy of the amended pollutants tax return.
- A copy of the documentation evidencing payment of tax (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).
- A copy of the documentation supporting the amended amounts reported on the amended pollutants tax return.

Corporate Income Tax

If you have made an overpayment, including an overpayment of estimated tax, and your Florida corporate income/franchise tax return has not been filed for the taxable year, you must file your Florida corporate income/franchise tax return and request a refund of the overpayment on that return.

You may file an amended Florida corporate income/franchise tax return to request a refund of an overpayment on a return previously filed with the Department, or take a credit on a subsequently filed return. If you make the election to apply an overpayment to a subsequent year, the election may not be changed.

Use this application to apply for a refund for the following reasons:

- The Department deposited a check or payment in error;
- You received a credit memorandum issued by the Department for penalty or interest overpaid with a corporate income/franchise tax return; or
- A duplicate payment was submitted for estimated tax, filing fees, a bill payment, or a final return.

Include the following:

- A copy of the documentation evidencing the payment in error or the duplicate payment (e.g., the electronic payment confirmation number(s), a copy of the front and back of your cancelled check(s), or a copy of the bank statement(s) indicating the payments).

- If the duplicate payment is for your final corporate income tax return, a copy of the final return filed with the Department.

Insurance Premium Tax

If you have made an overpayment, including an overpayment of estimated tax, and your Florida insurance premium tax return has not been filed for the taxable year, you must file your insurance premium tax return and request a refund of the overpayment on that return.

Use this application to apply for a refund for the following reasons:

- The Department deposited a check or payment in error; or
- A duplicate payment was submitted for estimated tax, filing fees, a bill payment, or a final return.

Include the following with your application:

- A copy of the documentation evidencing the payment in error or a duplicate payment (e.g., the electronic payment confirmation number(s), a copy of the front and back of your cancelled check(s), or a copy of the bank statement(s) indicating the payments).
- If the duplicate payment is for your final Florida insurance premium tax return, a copy of the final return filed with the Department.

Contact Us

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a taxpayer service center near you, visit floridarevenue.com/taxes/servicecenters.

Information, forms, and tutorials are available on the Department's website at floridarevenue.com

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.

The forms are available online at floridarevenue.com/forms.

Form DR-26	Application for Refund	Rule 12-26.008, F.A.C.
Form DR-26A	Assignment of Rights to Refund of Tax	Rule 12-26.008, F.A.C.
Form DR-700016	Florida Communications Services Tax Return	Rule 12A-19.100, F.A.C.
Form DR-309660	Application for Pollutants Tax Refund	Rule 12B-5.150, F.A.C.
Form DR-904	Pollutants Tax Return	Rule 12B-5.150, F.A.C.



Instructions - Application for Refund Sales and Use Tax

DR-26SN
Effective XX/XX
Rule 12-26.008, F.A.C.
Page 1 of 7

Did you Know? You may begin the refund process by completing the application online.

Florida law requires that refund applications be supported with sufficient information and documentation to determine eligibility and the refund amount due. Form DR-26SN (*Instructions – Application for Refund Sales and Use Tax*) provides the information and documentation required for some common refund claims.

Use **Form DR-26S** when requesting a refund for:

- Sales and Use Tax
- County Discretionary Sales
- Amusement Machine Certificate Fees
- Transient Rental Tax Paid to the Department
- Solid Waste Fees
 - Battery Fees
 - Rental Car Surcharge
 - New Tire Fees
 - Gross Receipts Tax on Dry Cleaning
- Prepaid Wireless E911 Fee
- Exemptions by Refund:
 - Community Contribution Tax Credit
 - Florida Neighborhood Revitalization Program
 - Motor Vehicle Warranty Repurchase or Replacement (Lemon Law)
 - New/Expanding Business Equipment
 - Florida Rural Areas of Opportunity

You may choose to submit the required information and documentation electronically instead of providing paper copies. Contact **Refunds** at **(850) 617-8585** for more information.

Upon receipt, the Department will review your application and the supporting information and documentation. You will be notified if additional information or documentation is needed.

Once your application contains all information and documentation needed by the Department to determine eligibility and the amount of the refund claim due, your refund claim will be processed.

All applications for refund must contain:

- A detailed explanation of how the refund amount was computed;
- The specific reason(s) for the refund request;
- The dates when the overpayment or payment in error occurred; and
- Sufficient information and documentation for the Department to determine eligibility for the refund and the amount of the refund claim due.

The following instructions contain the information and documentation required for some common refund claims.

Amended Replacement Return

- A copy of the original sales and use tax return.
- A copy of the amended replacement sales and use tax return.
- A copy of the source documents indicating the amount of Florida tax billed to the purchaser (invoices, bills of sale, leases, or contracts).
- A copy of the accounting records substantiating the amount of tax reported and paid to the Department and the amount of the overpayment.
- If tax was collected and paid on a tax-exempt sale:
 - A copy of the documentation required to exempt the sale (copy of the customer's

Annual Resale Certificate, Florida

- Consumer's Exemption Certificate, Direct Pay Authority issued by the Department, or other Exemption Certificate or Affidavit).
- A copy of the accounting records substantiating the amount of tax reported and paid to the Department.
- A copy of the evidence that sales tax was collected and subsequently refunded to the customer (a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding customer's payment; a copy of a credit memo issued to the customer).

- A copy of the accounting records substantiating that any tax refunded or credited to the customer did not reduce the amount of tax reported and paid to the Department on subsequent returns.

Audit, Self-Audit, Voluntary Disclosure, Stipulation Payment, or Overpayments of Billings, Penalties, or Tax Warrants

- The case number, business partner number, tax account number, or any other number used to identify the overpayment.
- A copy of the notice or agreement under which the overpayment occurred:
 - *Notice of Proposed Assessment* (DR-831).
 - Self-Audit Worksheet and Report, including supporting documentation.
 - Voluntary Disclosure, including supporting documentation.
 - Stipulation Time Payment Agreement.
 - Notice of Amount Due.
- A copy of the documentation evidencing payment (e.g., the electronic payment confirmation number, a copy of the front and back of your cancelled check, or a copy of the bank statement(s) indicating the payment).
- If applicable, a copy of the tax return for which the Notice of Amount Due was issued.
- If applicable, a written request for a waiver or reduction of the penalties assessed, including any necessary documentation to support the request.

Bad Debt

You must file this application with the Department within 12 months after tax paid on bad debts has been charged off for federal income tax purposes.

A dealer who reported and paid sales tax on the sale of items or services may take a credit or obtain a refund for any tax paid on the unpaid balance due on worthless accounts within 12 months following the month in which the bad debt is charged off for federal income tax purposes.

The dealer must substantiate:

- the original amount of tax paid;
- the amount of the bad debt and the applicable tax amount of the bad debt; and
- that the tax refund is applied for within the time established by section 212.17(3), Florida Statutes (F.S.).

See Rule 12A-1.012, Florida Administrative Code (F.A.C.)

Include the following with your application:

- Schedule of bad debts written off for federal income tax purposes, including the name of the purchaser, the date of the original sale, the original taxable amount, the original Florida tax collected, the tax return on which the tax was paid to the Department, the amount of the original sale and the amount of the applicable tax, and the date of the journal entry writing off the bad debt for federal income tax purposes.
- A copy of the journal entry for the bad debt write-off for federal income tax purposes.
- A copy of the payment history for each customer's account for the time period during which the debt was incurred, the debt became worthless, and the debt was written off for federal income tax purposes.
- A copy of documents indicating the amount of the original sale and the Florida tax billed to the purchaser (e.g., invoices, bills of sale, leases, or contracts).
- A copy of the accounting records substantiating that the tax was reported and paid to the Department.
- A copy of the applicable sales and use tax returns.

Private-Label Credit Card Program Bad Debts

For purchases made through a private-label credit card program, the dealer may take a credit or obtain a refund for the tax remitted by the dealer on the unpaid balance due on consumer accounts or receivables found to be worthless. The credit or refund must be claimed within 12 months after the month in which the bad debt is charged off by the lender for federal income tax purposes. The dealer must use:

- An apportionment method; or
- A percentage derived from a sampling of the dealer's or lender's records according to a methodology agreed upon by the Department and the dealer.

See section 212.17, Florida Statutes (F.S.)

Community Contribution Tax Credit

- A copy of the donation approval letter issued by the Florida Department of Economic Opportunity

A community contribution tax credit against sales and use tax must be claimed as a refund of sales and use tax reported and paid on tax returns filed with the Department within the 12 months preceding the date of the application for refund. Only one application may be filed in any 12-month period.

Duplicate Payments to the Department

A copy of documentation evidencing the duplicate payments (e.g., the electronic payment confirmation numbers, a copy of the front and back of your cancelled checks, or a copy of the bank statement(s) indicating the duplicate payments).

Estimated Tax

Individual Account

- A copy of the sales and use tax returns (DR-15s) for the periods during which the overpayment occurred and for the period prior to the overpayment.
- If the business location is closed, a copy of the final sales and use tax return.

Consolidated Accounts

- A copy of sales and use tax returns (DR-15s and DR-7s for all locations) for the periods during which the overpayment occurred and for the period prior to the overpayment.
- If the business location is closed, a copy of the final sales and use tax return.

Exempt Sales

If you collected and paid tax to the Department on tax-exempt sales:

- A copy of the sales and use tax return on which the tax was paid on the exempt sale.
- A summary listing each invoice claimed, with the amount of sales tax paid and the amount to be refunded.
- A copy of the accounting records substantiating the amount of tax reported and paid on the sales and use tax return.
- A copy of the documentation required to exempt the sale (a copy of the customer's Annual Resale Certificate, Florida Consumer's Exemption Certificate, or Direct Pay Authority issued by the Department, or an exemption certificate based on the use of the property provided by the purchaser).
- A copy of the evidence that sales tax was collected and subsequently refunded to the customer (e.g., a copy of the customer's exemption certificate; copy of the customer's payment history; a copy of the front and back of the cancelled check refunding customer's payment; or a copy of the credit memo issued to the customer).
- A copy of the accounting records substantiating that any tax refunded or credited to the customer did not reduce the amount of tax reported and paid to the Department on a subsequent return.

If you paid tax to a dealer on a tax-exempt sale:

- Evidence the sales tax was paid to the dealer.
- Form DR-26A, *Assignment of Rights to Refund Tax*, issued by the selling dealer.
- A copy of the documentation required to exempt the sale (a copy of the customer's Annual Resale Certificate, Florida Consumer's Exemption Certificate, Direct Pay Authority issued by the Department, or an Exemption Certificate or Affidavit).

Florida Neighborhood Revitalization Program

- Form DR-26RP, *Florida Neighborhood Revitalization Program Application for Sales and Use Tax*, dated and signed by the applicant; and
- The information and documentation required on Form DR-26RP.

See Rule 12A-1.107, F.A.C.

You must file this application, Form DR-26RP (*Florida Neighborhood Revitalization Program Application for Sales and Use Tax*), and the required information and documentation with the Department within 6 months after the date the qualified single-family home, housing project, or mixed-use project is deemed to be substantially complete by the local building inspector.

Florida Rural Areas of Opportunity

- Form RAO, *Rural Areas of Opportunity Application for Certification - Exempt Goods and Services Sales Tax Refund*, dated and signed by the applicant and the Florida Department of Economic Opportunity.
 - A copy of the approval letter issued by the Florida Department of Economic Opportunity.
- See section 212.08(5)(r), F.S.**

You must file this application, Form RAO (*Rural Areas of Opportunity Application for Certification - Exempt Goods and Services Sales Tax Refund*) approved and signed by the Florida Department of Economic Opportunity, and the Florida Department of Economic Opportunity approval letter with the Department within 6 months after the date the qualified new construction is deemed to be substantially complete by the local building inspector, or by November 1 of the year the new construction is first subject to assessment for ad valorem tax purposes.

Machinery and Equipment Used in New or Expanding Businesses

- A copy of the New and Expanding Business Determination Letter issued by the Department.
- If applicable, a copy of the Temporary Tax Exemption Permit issued by the Department.

Mobile Homes

Purchase of a Mobile Home as Real Property

The sale or transfer of a mobile home which bears an "MH" decal issued by the Department of Highway Safety and Motor Vehicles is subject to tax. The sale or transfer of a mobile home and land sold together is not subject to sales tax, provided that the seller owned both the mobile home and the land and that the mobile home bore an "RP" decal at the time of sale. "RP" decals are issued by your county

tax collector.

To receive a refund of Florida sales tax paid on a mobile home sold with land, the purchaser must timely file an application for refund and provide the following documentation to the Department to substantiate the refund claim:

- A copy of the evidence that the seller owned both the land and the mobile home (copy of title of the mobile home and the deed to the land on which the mobile home is permanently affixed).
- A copy of the evidence that the county property appraiser assessed the property and the mobile home as real property prior to or at the time of sale (copy of the certificate issued by the property appraiser stating that the mobile home is included in the assessment of the property on which the mobile home is permanently affixed) or evidence that an "RP" decal was issued for the mobile home prior to or at the time of sale.
- A copy of the evidence of the sale or purchase price of the mobile home and land and the sales tax on the mobile home (copy of the purchase contract and closing statement and the cancelled check for payment required by the purchase contract).
- If applicable, a copy of the evidence of the Florida sales tax paid on the sales price of the mobile home to the county tax collector or private tag agent (copy of the mobile home registration and the cancelled check paying the sales tax and registration and license fees).
- Form DR-26A, *Assignment of Rights to Refund Tax*, when the sales tax was paid to a dealer or to a private tag agency.

Appurtenances to Mobile Homes by Persons Not in the Business of Selling Mobile Homes

Appurtenances that are sold in conjunction with a mobile home bearing an "MH" decal, such as carports, sunrooms, utility sheds, furniture, freezers, refrigerators, drapes, or air conditioner compressor/condenser units located outside the mobile home, are not subject to tax when:

- Each appurtenance is separately described and priced on an invoice, bill of sale, or other tangible evidence of sale; and
- The sale is made by any person who is not in the business of selling mobile homes.

When the charge for an appurtenance is not separately described or priced from the charge for the mobile home, the total consideration paid for the mobile home and the appurtenance is subject to tax. The internal plumbing, heating, air conditioning, electrical systems, and attached items, such as built-in ovens, built-in dishwashers, hot water heaters, and built-in furniture, are considered a part of the mobile home and are subject to tax when sold with the mobile home, even when separately itemized on an invoice, bill of sale, or other tangible evidence of sale. When Florida sales tax is paid on furnishings or

attachments to a mobile home purchased from a person not in the business of selling mobile homes, the purchaser may file this application for refund with the Department. Include the following with your application:

- A copy of the evidence of the sale or purchase price of the mobile home and the sale or purchase price of each appurtenance separately described (copy of the bill of sale, invoice, or other tangible evidence of sale; copy of the cancelled check for purchase of the mobile home and appurtenances).
- A copy of the evidence of the Florida sales tax paid on the sale price of the mobile home and the appurtenances to the county tax collector or private tag agency (a copy of the mobile home registration and the cancelled check paying the sales tax and registration and license fees).
- Form DR-26A, *Assignment of Rights to Refund Tax*, when the sales tax was paid to a private tag agency.

Motor Vehicles

Any business or individual who has paid Florida sales or use tax to a county tax collector that was not due may apply for a refund with the Department. If sales tax was paid to a dealer or to a private tag agency, the refund must be requested from the dealer or private tag agency; however, when the dealer or private tag agency issues a Form DR-26A, *Assignment of Rights to Refund Tax*, the business or individual may request a refund directly from the Department.

Vehicles Exported from Florida

Florida sales tax does not apply to the sale of a motor vehicle that is irrevocably committed to the exportation process at the time of sale. No refund will be issued for Florida sales tax paid on a motor vehicle delivered to the purchaser or his or her representative in Florida, even though the vehicle is later exported from Florida.

The purchaser must establish that the selling dealer was required by the terms of the sales contract to deliver the property to a carrier, licensed customs broker, or forwarding agent for final movement of the property to a destination located outside Florida, and that the purchaser did not take possession of the motor vehicle in Florida.

Include the following with your application:

- A copy of the sales contract.
- A copy of common carriers' receipts, bills of lading, or similar documentation that evidences the delivery destination.
- If applicable, a copy of an export declaration, receipts from a licensed customs broker, or other proof of export signed by a customs officer.

Vehicles Purchased by Residents of Another State

Florida law allows a partial exemption for a motor vehicle purchased by a resident of another state. The Florida tax

due is the amount of sales tax that would be imposed by the purchaser's home state if the vehicle were purchased in that state, not to exceed the Florida state sales tax rate. A list of each state's rate is published in an annual Taxpayer Information Publication and posted to the Department's website.

To qualify for the partial exemption, the nonresident purchaser must complete an *Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State* (Form DR-123), declaring his or her intent to license the vehicle in his or her home state within 45 days of the date of sale. The completed form must be provided to the selling dealer at the time of sale, or to the county tax collector or licensed private tag agency when the nonresident purchaser applies for a temporary license plate.

When a nonresident purchaser pays Florida state sales tax in an amount that exceeds the state tax due on motor vehicles in the nonresident purchaser's state of residence, the nonresident purchaser may receive a refund. When applying to the Department, include the following with your application:

- A copy of the evidence of the sale or purchase price of the motor vehicle and the amount of Florida sales tax paid (a copy of the bill of sale and the cancelled check for purchase of the vehicle).
- A copy of the evidence of the payment of Florida sales tax when obtaining a temporary Florida license tag (a copy of the Florida Vehicle Registration and the cancelled check paying the license fees).
- A copy of the evidence of the registration of the vehicle issued by the purchaser's home state (a copy of the home state's vehicle registration).
- A copy of the completed *Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State* (Form DR-123) provided to the selling dealer, county tax collector, or private tag agency at the time of purchase or when registering the vehicle.
- Form DR-26A, *Assignment of Rights to Refund Tax*, when the sales tax was paid to a Florida dealer or to a private tag agency.

Vehicles Used in Another State for Six Months or Longer

No Florida sales tax or local discretionary sales surtax is due on a motor vehicle registered or licensed in Florida when documentation is provided that:

- The current owner of the vehicle has owned and used the vehicle for six months or longer in another state, territory of the United States, or District of Columbia; and
- The vehicle was used under conditions that would lawfully give rise to the taxing jurisdiction of the other state, territory, or District of Columbia.

If you paid sales tax to another state, territory, or District of Columbia and you paid Florida use tax at the time of registration in Florida when no Florida use tax was due, use this application to apply for a refund.

Include the following with your application:

- A copy of the evidence of registration of the vehicle issued in another state and a copy of the evidence of payment of a like tax that was lawfully imposed and paid in another state (a copy of another state's vehicle registration and payment of tax, and a copy of the cancelled check(s) paying the tax and registration fees).
- A copy of the evidence of the Florida use tax paid when registering the vehicle in Florida (a copy of the Florida Vehicle Registration and the cancelled check paying the tax and registration and license fees).
- Form DR-26A, *Assignment of Rights to Refund Tax*, when the tax was paid to a private tag agency.

Motor Vehicle Warranty Repurchase or Replacement (Lemon Law)

When a manufacturer repurchases the motor vehicle under the motor vehicle sales warranty requirements of section 681.104, F.S., the manufacturer may seek a refund of the amount of Florida sales tax and surtax refunded by the manufacturer to the consumer, lien holder, or lessor.

Include the following with your application:

- A copy of the sales invoice issued by the seller which affirmatively demonstrates payment of Florida tax on the purchase of the motor vehicle.
- A copy of the written agreement repurchasing the motor vehicle.
- A copy of documentation which evidences that the manufacturer refunded the Florida tax to the consumer, lien holder, or lessor.

Real Property Leases

- A copy of the lease, sublease, and addendum.
- A copy of the accounting records substantiating the Florida tax reported and paid on the sales and use tax return.
- A copy of the evidence that sales tax was collected and subsequently refunded to customer (a copy of the customer's payment history; a copy of the front and back of the cancelled check refunding customer's payment; or a copy of a credit memo issued to the customer).
- A copy of the accounting records substantiating that any tax refunded or credited to the customer did not reduce the amount of tax reported and paid to the Department on a subsequent return.

Repossessed Merchandise

When a dealer remitted sales tax to the Department on the sale of a tangible personal property (including aircraft, boats or vessels, mobile homes, and motor vehicles) sold

under a retail installment, title loan, retain title, conditional sale, or similar contract for which the dealer retains a security interest in the property, the dealer may, upon repossession of the property, take a credit on a subsequent return or obtain a refund of that portion of the sales tax that is applicable to the unpaid balance of the contract. The credit or refund is based on the ratio that the total sales tax bears to the unpaid balance of the sales price, excluding finance or other nontaxable charges, as reflected in the sales contract. **See Rule 12A-1.012, F.A.C.**

You must file this application with the Department within 12 months following the month in which the merchandise was repossessed.

Include the following with your application:

- A completed and signed *Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property* (Form DR-95B).
- A copy of documents for the sale of the property indicating the sales price of the property and the Florida sales tax (a copy of the invoice or bill of sale).
- A copy of the financing agreement for the sale of the property (a copy of the retail installment, title loan, retain title, conditional sales, or similar contract).
- A copy of the sales and use tax return on which the Florida sales tax was reported and paid to the Department.
- A copy of the accounting records substantiating that the amount of tax reported included tax paid on the property

that was subsequently repossessed.

- A copy of the purchaser's payment history for the property.
- A copy of documentation which establishes that the property was repossessed (e.g., a copy of a certificate of title or a repossession title for aircraft, boats or vessels, mobile homes, and motor vehicles; evidence establishing possession and ownership of repossessed property that is not titled property).
- A copy of documentation establishing that the dealer who sold the property financed the property or that the property was financed by a financing institution with recourse (the dealer became liable for the outstanding debt when the customer defaulted on the retail installment, title loan, retain title, conditional sale, or similar contract financing the property).

Transient Rentals

A dealer who reported and paid local option transient rental taxes to the Department that are administered by the local taxing authority may take a credit or obtain a refund of the local tax paid to the Department in error. Include the following with your application:

- A copy of the original sales and use tax return.
- A copy of the amended replacement sales and use tax return.
- A copy of the local government tax return(s) for the same reporting period.
- A copy of the accounting records substantiating the amount of local option transient rental tax paid to the

Contact Us

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday, excluding holidays.

For written replies to tax questions, write to:

Taxpayer Services - MS 3-2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112

To find a taxpayer service center near you, visit floridarevenue.com/taxes/servicecenters.

Information, forms, and tutorials are available on the Department's website floridarevenue.com

Subscribe to Receive Updates by Email from the Department. Subscribe to receive an email for due date reminders, Tax Information Publications, or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe

References

*The following documents were mentioned in this form and are incorporated by reference in the rules indicated below.
The forms are available online at floridarevenue.com/forms.*

Form DR-26A	Assignment of Rights to Refund of Tax	Rule 12-26.008, F.A.C
Form DR-26S	Application for Refund – Sales and Use Tax	Rule 12-26.008, F.A.C.
Form DR-15	Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-7	Consolidated Sales and Use Tax Return	Rule 12A-1.097, F.A.C.
Form DR-26RP	Florida Neighborhood Revitalization Program Application for Sales and Use Tax	Rule 12A-1.097, F.A.C.
Form RAO	Rural Areas of Opportunity Application for Certification Exempt Goods and Services Sales Tax Refund	Rule 12-26.008, F.A.C.
Form DR-123	Affidavit for Partial Exemption of Motor Vehicle Sold to a Resident of Another State	Rule 12A-1.097, F.A.C.
Form DR-95B	Schedule of Tax Credits Claimed on Repossessed Tangible Personal Property	Rule 12A-1.097, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-19, FLORIDA ADMINISTRATIVE CODE
COMMUNICATIONS SERVICES TAX
AMENDING RULE 12A-19.071

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-19.071, F.A.C., will adopt revisions to Form DR-700002, *User's Guide for the Address/Jurisdiction Database*. The revisions are being made to update the guide to match current Department programming and uploading requirements, as well as to improve formatting.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12A-19.071, F.A.C., are necessary to adopt, by reference, updates to the Department's *User's Guide for the Address/Jurisdiction Database*.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

February 13, 2019

A Notice of Proposed Rule Development was published in the *Florida Administrative*

Register on January 30, 2019 (Vol. 45, No. 20, p. 481), to advise the public of the proposed changes to Rule 12A-19.071, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on February 13, 2019. No request was received, and no workshop was held. No written comments were received by the Department.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-19.071 Department of Revenue Electronic Database

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-19.071, F.A.C. (Department of Revenue Electronic Database), is to adopt, by reference, updates to the Department's *User's Guide for the Address/Jurisdiction Database*.

SUMMARY: The proposed amendments to Rule 12A-19.071, F.A.C., will adopt revisions to Form DR-700002, *User's Guide for the Address/Jurisdiction Database*. The revisions are being made to update the guide to match current Department programming and uploading requirements, as well as to improve formatting.

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.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences with activities for providing the public with tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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: 202.26(3)(b), (g) FS.

LAW IMPLEMENTED: 202.22(2), 202.23 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: TBD

PLACE: TBD

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: Danielle Boudreaux at (850) 717-7082. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, (800) 955-8771 (TDD) or (800) 955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-19.071 Department of Revenue Electronic Database.

(1) through (2)(a) No change

(b) Local taxing jurisdictions must submit information requesting changes to the Address/Jurisdiction Database electronically following the online ~~on-line~~ User's Guide for the Address/Jurisdiction Database (~~December 2014~~, hereby incorporated by reference, effective ____ ~~01/15~~) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04887). Only local taxing jurisdictions that are registered users of the Department's electronic change submission process can access the Guide for the Address Change Requests. Authorized local jurisdiction contact persons may access the login screen for registered users at <https://floridarevenue.com/taxes/pointmatch>. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to request authorization to submit changes through alternative electronic media. The information must also be submitted on Form DR-700022, Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax (incorporated by reference in Rule 12A-19.100, F.A.C.).

(c) through (3) No change

Rulemaking Authority 202.26(3)(b), (g) FS. Law Implemented 202.22(2), 202.23 FS. History--New 11-14-05, Amended 12-20-07, 6-28-10, 1-20-14, 1-20-15, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: January 30, 2019



User's Guide for the Address/Jurisdiction Database

Procedures, Standards and Helpful Hints

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Introduction to Florida's Address/Jurisdiction Database

Since 2001, the Florida Department of Revenue has maintained a statewide electronic database that designates the local taxing jurisdiction (e.g., municipality, unincorporated county area, police, and fire district) for addresses in Florida. The database has over 10 million single address records for the over 400 incorporated municipalities and 67 counties of Florida. The database designates the local taxing jurisdictions for Communications Services Tax (CST). For Insurance Premium Tax (IPT), the database indicates the police and fire codes for those local jurisdictions participating in Chapter 175 and/or Chapter 185 of the Florida Statutes.

As the state continues to grow, new development and local government actions generate changes within municipal boundaries that directly affect the addresses in the database. Many local governments are using Geographic Information Systems (GIS) to maintain parcel-based data and jurisdictional boundaries, and more recently, internet-based web mapping for making their local data available to the public. Because of the advances in GIS technology, the PointMatch web application was designed and implemented in 2013 to allow online updating and maintenance of the Address/Jurisdiction Database. This User's Guide provides instructions and tips to assist users with maintaining and updating their addresses in the database.

Public Use of the PointMatch Web Application

The PointMatch website provides public users access to Florida's Address/Jurisdiction Database without registering to create an account. The three public features are:

- **Address Lookup** allows a user to find tax rates for any address in Florida. Searches can be conducted in a variety of ways, and results are returned based on the user's search criteria. Results are displayed in a grid table and can be sorted in several ways for easier viewing. The search is performed on both published and pending addresses which will become effective in future updates.
- **Master Address List Download** provides a user the ability to download all address listings in the entire state database or download a portion of the state by county, jurisdiction or special fire district. The database is composed of 67 county sub-files. Currently, there are four (4) incorporated municipalities that traverse county boundary lines. Those are:
 - Fanning Springs in Levy and Gilchrist counties;
 - Flagler Beach in Flagler and Volusia counties;
 - Longboat Key in Manatee and Sarasota counties; and
 - Marineland in Flagler and St. Johns counties.

With addresses in multiple counties, users will need to search the files of two counties to get all addresses for those multi-county municipalities. In cases where an address crosses jurisdictional boundaries, users must download two jurisdictions to get all the units for that multi-jurisdictional address.

- **Request a Correction** allows public users to file objections for omitted or incorrect addresses in the database. This feature is discussed in detail later in the User's Guide.

Address Lookup Information

Search results are displayed based on the criteria entered by the user. Vague or broad searches may return numerous addresses. It may be necessary to be specific in a search to return a smaller number of results or to sort the results table to organize the addresses returned. Users must enter the address information (i.e., street name and street suffix) into individual fields, as displayed below:

Address Information

House Number: 2450 Pre-Dir (N,S): [] Street Name (do not include street type): SHUMARD OAK Street Type (AVE, BLVD, ST): BOULEVARD Post-Dir (N,S): []

City Name: [] ZIP Code: []

Jurisdiction Information

County Name: [] Jurisdiction Name: [] Special Fire District Name: []

Hint

Try removing the City Name or ZIP Code from your search. Your results will be broadened.

The default sorting order is ascending by street name. This is displayed in the “Street” column by a blue up-pointing arrow and the number “1” next to the arrow. Results can be further sorted by any or all other columns. For each column sorted, a number appears next to the name to show the current order of the sorted result. In the example below, the search performed is for all streets in the state with “Cleveland” in the name. It is sorted by: 1) Street, 2) Suffix, 3) Predir, 4) Postdir, and 5) Number. The search resulted in 2,975 entries and shows the first 10 results. The sort affects all results, not just the page displayed.

Sorting Order

5
3
1
2
4

#	Number ⁵	Predir ³	Street ¹	Suffix ²	Postdir ⁴	City	ZIP	Fire Code	Police Code	Jurisdiction	County
1	1		CLEVELAND	AVE		WINTER HAVEN	33881	985		MULBERRY	POLK
2	2		CLEVELAND	AVE		WINTER HAVEN	33881			LAKELAND	POLK
3	98		CLEVELAND	AVE		WINTER HAVEN	33881			LAKELAND	POLK
4	99		CLEVELAND	AVE		WINTER HAVEN	33881	985		MULBERRY	POLK
5	100		CLEVELAND	AVE		WINTER HAVEN	33881			LAKELAND	POLK
6	100		CLEVELAND	AVE		LARGO	33770	553		INDIAN ROCKS BEACH	PINELLAS
7	100		CLEVELAND	AVE		PALATKA	32177	743		PUTNAM County Unincorporated	PUTNAM
8	100		CLEVELAND	AVE		COCOA BEACH	32931			WEST MELBOURNE	BREVARD
9	101		CLEVELAND	AVE		COCOA BEACH	32931			WEST MELBOURNE	BREVARD
10	101		CLEVELAND	AVE		PALATKA	32177	743		PUTNAM County Unincorporated	PUTNAM

Showing 1 to 10 of 2975 entries. [Download All](#)

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← Navigate by page.

← Column headings, sortable.

First 10 results.

← Navigate by page.

By clicking the column name once, this sorts data by the column name in ascending order. Clicking the column name twice will sort by column name in descending order. Clicking the column three times will remove the sorting from the column. Sort criteria for the results table are saved each time a search is performed. Clicking the “Clear” action button will only clear the fields and will not remove the sorting order. Thus, the user will be required to either manually unsort all columns or click the Address Lookup link on the left-side navigation menu to clear the page and start over.

Ascending order sorts text from A to Z and numeric information from low to high.

Descending order sorts text from Z to A and numeric information from high to low.

Address Information Display

Once a search is performed, information for the yellow highlighted address is displayed below the search results table. This information is specific to only the highlighted address. It is important to note that tax rates in Florida differ from jurisdiction to jurisdiction. When locating rates for an address, the “City” name does not equate to “Jurisdiction.” The City name column only denotes the *mailing* city associated with the ZIP code and should not be used to determine the taxing jurisdiction of the address. For a selected address, specific information regarding the total local rate and state tax rate for Communications Services Tax is provided. The Sales and Use Tax rates, including Discretionary Sales Surtax, are listed separately. Local Option Tourist Development Tax rate (bed tax) can be found by clicking the link to the table of these rates. Links are also provided for other information on tax rates.

Selected Address Tab: Information displayed is the general mailing information for the address highlighted on the grid table. If the address is pending, additional details are displayed.

General Details Tab: Displays the county and place codes for the selected address. If the jurisdiction has a participating fire district, the codes will also be displayed.

Communications Services and Sales Tax Tabs: Displays the current tax rates for the jurisdiction of the address. Additional information links are provided for the user to research each tax type.

Other Tax Links Tab: Provides a link to the Department’s website for Insurance Premium Tax information.

Request a Correction Tab: This section allows the user to request a correction to the selected address. This will initiate the objections process for the selected address. This is discussed in detail later in the User’s Guide.

<p>Selected Address</p> <p>2056 NE NEWBERRY DR ARCADIA FL 34266-5695</p>	<p>General Details</p> <p>Place: UNINCORPORATED DESOTO Feature ID: 000000000 County: DESOTO FIPS Code: 027 State: FL FIPS Code: 12</p>
<p>Communications Services Tax</p> <p>Total Local Rate: 5.82 % State Tax Rate: 6.65 % Gross Receipts Tax Rate: 2.52 % Gross Receipts Tax Rate, if residential exemption applies: 2.37 % Direct-to-Home Satellite Services Rate: 13.17 % <small>No local rate applies.</small> Read about Communications Services Tax</p>	<p>Sales Tax</p> <p>State Sales Tax (General Rate): 6.00 % <small>Other sales tax rates may apply, e.g: Electricity(7%). Read about Sales Tax</small> Discretionary Sales Surtax (County Tax): 0.00 % <small>A \$5,000 limitation may apply under certain conditions. Read about Discretionary Sales Surtax</small> Local-Option Tourist Development Tax (Bed tax): 0.00 % <small>Applies to transient rentals of 6 months or less. Many counties self-administer tourist development tax. For a list of tax rates click here and search for form "dr15tdt"</small></p>
<p>Other Tax Links</p> <p>Read about Insurance Premium Tax</p>	<p>Request a Correction</p> <p>If you find this is an incorrect address, you may request a correction.</p>

Read our [disclaimer](#) for information about updates and tax rate liability.

General Information Tables

Several tables are provided with general information on tax rates and codes used in the PointMatch system. The Communications Services Tax (CST) Rate table provides current information on CST rates for all jurisdictions in Florida. The Discretionary Sales Surtax (DSS) Rate table provides the current DSS rates for all Florida counties. The County and Place Codes table (see *County FIPS Codes and Place Feature ID Codes* section) provides the jurisdictional codes for all jurisdictions in Florida.

The Fire Codes and Police Codes tables (described in more detail below) provide the 3-digit fire and police codes for all taxing jurisdictions. All tables have sorting, filtering, and downloading capabilities.

Filtering Tips

The filtering feature on the provided tables allows a user to “filter out” specific information for jurisdiction. There are two methods of filtering available:

Selection Filter: Some columns can be filtered by the information within the column. By selecting the filter icon, the user can check one or more boxes to determine the exact information to be displayed as shown below.

Showing 1 to 25 of 195 entries. [Download All](#) First Prev Next Last

#	Code	Name	County	Eff. Date	Exp. Date
1	015	<input type="checkbox"/> Select All		1/1/2000	
2	017	<input checked="" type="checkbox"/> ALTAMONTE SPRINGS		1/1/2000	
3	021	<input type="checkbox"/> APOPKA		1/1/2000	
4	023	<input type="checkbox"/> ARCADIA		1/1/2000	
5	024	<input type="checkbox"/> ATLANTIC BEACH		1/1/2000	
6	025	<input type="checkbox"/> ATLANTIS		1/1/2000	
7	027	<input type="checkbox"/> AUBURNDALE		1/1/2000	
8	029	ESTERO FCD		1/1/2000	
9	033	HOLLEY-NAVARRE FCD		1/1/2000	
10	043	MIDWAY FCD		1/1/2000	
11	047	NORTH BAY FCD		1/1/2000	

Data Filter: In some columns, the user can filter the data in a column to return a broader range of information. This feature first requires the user to set the parameters of the data (e.g., contains, does not contain, begins with) then to enter values to return.

Showing 1 to 25 of 195 entries. [Download All](#) First Prev Next Last

#	Code	Name	County	Eff. Date	Filter	Value	Exp. Date
1	015	BOCA GRANDE FCD		1/1/2000	ends with	2000	
2	017	BONITA SPRINGS FCD		1/1/2000	is		
3	021	DESTIN FCD		1/1/2000	is not		
4	023	EAST LAKE TARPON FCD		1/1/2000	contains		
5	024	EAST NAPLES FCD		1/1/2000	does not contain		
6	025	EAST NICEVILLE FCD		1/1/2000	begins with		
				1/1/2000	ends with		

County FIPS Codes and Place Feature ID Codes

To facilitate the correct identification of Florida local taxing jurisdictions, the PointMatch system uses 3-digit County FIPS Code and the 9-digit GNIS Feature ID, also called "Place Feature ID". The Place Feature ID is a permanent, unique identifying number for a geographic feature record. This number is assigned by the Geographic Names Information System (GNIS) and used as a relational key for uniquely identifying, indexing, and searching geographic features, and for integrating or reconciling GNIS data with other data sets. The number has no information content. The Place Feature ID supersedes the Federal Information Processing Standard (FIPS) 55 Place Code as the Federal standard unique feature identifier.

A compilation of all codes to identify a jurisdiction can be found under the General Information navigation area under *County and Place Codes*. These can be used to determine the correct identifier for a local government. It is important to note that all unincorporated areas for Florida appear as "000000000" in the Place Feature ID field in the Master Address Listings.

Special fire districts do not have assigned Place Feature ID codes. The example below denotes 123 Main Street, Tallahassee FL, 32301 as being in the jurisdiction of Unincorporated Leon County.

Address	Mailing City	ZIP	County	Jurisdiction	Jurisdictional Identifier for the Address
123 Main Street	Tallahassee	32301	073	000000000	073 -- Leon County 000000000 -- Unincorporated Area

Florida Fire and Police Codes

Addresses in the database are used by insurance companies to assign premiums to the proper local taxing jurisdiction for the purposes of the Firefighters' and Police Offices' Pension Trust Funds (Chapters 175 and/or 185, Florida Statutes). A fire or police code will only appear on the Florida Fire Codes and Florida Police Codes tables if the jurisdiction is currently participating in the Firefighters' and Police Offices' Pension Trust Funds.

When the Department of Revenue is notified by the Department of Management Services that a local taxing jurisdiction is participating or is no longer participating, the Department will update the codes on the addresses for that jurisdiction. Municipal fire and police codes are automatically updated because they are associated with the jurisdictional boundaries of a municipality. Special fire control districts do not generally follow municipal or county boundary lines; therefore, the special fire control district must manually identify the addresses within its jurisdiction. It is also important to note that codes assigned to special fire control districts all begin with "0."

For more information on Insurance Premium Taxes and Fees visit:
<http://floridarevenue.com/taxes/taxesfees/Pages/ipt.aspx>

For more facts and information on the Firefighters' and Police Offices' Pension Trust Funds visit:
http://www.dms.myflorida.com/workforce_operations/retirement/local_retirement_plans/municipal_police_and_fire_plans/facts_and_figures

Pending Addresses Display

The address search result may return pending addresses not in the current published Master Address List. Addresses are updated and posted semi-annually 90 days prior to an effective date of January 1 or July 1. All local governments are primarily responsible for maintaining the address information provided on this site. Due to the frequent changes in municipal boundaries and the development of new subdivisions, this site may not be able to assign correct tax information to every address. However, the addresses are updated on a regular basis.

If a search results in a pending address to be reflected in a future published Master Address List, the address will be shown in red. The pending addition and the pending deletion will both show in the result table along with information in the Selected Address tab on actions being taken on the address. A search which returns a pending address will appear as follows:

#	Number	Predir	Street	Suffix	Postdir	City	ZIP	County	Jurisdiction	Fire Code	Police Code
1	100	E	10TH	AVE		HAVANA	32333	GADSDEN	QUINCY	816	
2	100	E	10TH	AVE		HAVANA	32333	GADSDEN	HAVANA	438	

Showing 1 to 2 of 2 entries. [Download All](#) First Prev Next Last

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**This address has been flagged as a pending change due to a recently approved local government update. It may differ from the current published Master Address List as the database is updated semi-annually.*
 Information displayed below is for the highlighted address above.

Selected Address	General Details
100 E 10TH AVE HAVANA FL 32333 <i>This address will be added to the database effective 1/1/2014.</i>	Fire District: QUINCY Participating: Yes Place: QUINCY Feature ID: 002404581 County: GADSDEN FIPS Code: 039 State: FL FIPS Code: 12

Account Management

Registration for the PointMatch web application supports an organization's ability to either review and update the database, file objections to the database, or have a company database certified or recertified. Access to secure areas of the system is allowed only through password-protected log-in procedures. Additional features not available to public users are:

- **Address Lookup** allows a registered user all the features it offers to public users in addition to downloading address search results. For example, if a jurisdiction chooses not to download the entire jurisdiction because they would only like to see all addresses in a particular ZIP code or all addresses on one street, this feature accommodates this need. Sorting functions allow for easier manipulation of the resulting addresses.
- **Pending Address Files** downloads give registered users access to only addresses that are pending addition or deletion since the previous published Master Address List.

Account Types & Role Types

Five account types are used to define an organization's jurisdictional or business functions in the database. Each account type is assigned an access code to permit registration of users within their organization. As a supplement to an account type, role types specify an individual user's purpose in the database for the organization. One of the following account types must be chosen for a user to begin creating an account profile:

Local Government Employee (GOV): This account type is for an employee of an unincorporated county or incorporated city in Florida who has been designated by the jurisdiction as a representative to monitor and/or maintain the jurisdiction's addresses in the database.

Communications Services Provider (CSP): Business that provides communication services within the state and is planning to certify or re-certify its own database to receive a higher collection allowance is assigned to this account type. A provider must also register to file an objection to the Address/Jurisdiction Database.

Communications Services Tax Address Vendor (CSV): This account type is for businesses that provide database services to communications services providers for the assignment of customer addresses to tax jurisdictions in Florida, and would like to certify or re-certify their address database so their customers can receive a higher collection allowance. Vendors must also register to file an objection to the database.

Special Fire District Employee (SFD): This account type is for an employee of a Florida special fire control district who has been designated by the special fire district as a representative who will maintain fire code information in the Address/Jurisdiction Database for insurance premium tax purposes.

Insurance Company or Vendor (INS): An insurance company insuring property in the state. Registration is required for an insurance company or vendor to object to the Address/Jurisdiction Database.

Role types are required per account type to define the functions available to the user after registration. When registering, users must select at least one of the following, if available based on the account type selected:

Approver role is reserved for the GOV and SFD account types *only* and is authorized to review, revise and approve changes to the Address/Jurisdiction Database on behalf of a jurisdiction or special fire control district. Up to two (2) active Approvers are allowed per jurisdiction or special fire district. Approvers will be designated as the official contacts for a taxing jurisdiction and their contact information will be in the Local Government Contact List for Communications Services Tax and the Local Government Contact List for Insurance Premium Tax.

Submitter role is allowed in all account types, but user functions will vary depending on the account type. For GOV and SFD account types, the Submitter is a user who will upload files to update and maintain address information in the database. Two (2) active Submitters are allowed per jurisdiction or special fire district. For the CSP and CSV account types, the Submitter can upload files for objections or to certify or recertify an address database. For the INS account type, the Submitter can upload files for objections.

Read Only users are authorized to monitor database activities for an organization. For the GOV and SFD account types, this user can review project and case information but has no ability to submit, alter or approve updates. Five (5) active read only users are allowed per taxing jurisdiction. For the CSP and CSV account types, the user will be allowed to monitor certification progress. The Read Only role may not be used in combination with any other role and is not available for the INS account type.

Creating an Account and Updating Your Profile

The **first** Approver role access request for all taxing jurisdictions or special fire control districts, and all access requests by CSP, CSV, and INS account types, will be reviewed and approved by the Local Government Unit. When creating an account, the user's email address will serve as the user ID. Once an

approval or denial is made on a request, notification will be sent to the email on file alerting the user with instructions on any actions to be taken next. The email will contain a temporary password that must be changed at the first log in attempt.

The “Update My Profile” link is provided for users to change basic contact information. If a user moves to a new jurisdiction, it will be the responsibility of the previous jurisdiction Approver to disable the user’s access.

Maintaining Users

For GOV and SFD account types, the Approver role is tasked with approving, denying, and disabling users within their jurisdiction. A jurisdiction can have up to nine (9) active users at a time. The number of active users in a role cannot exceed the set limits mentioned above in the role descriptions. The “My Jurisdiction Users” queue displays the role and contact information for all past and present users in a jurisdiction. The Approver has the ability to remove access for former employees to make room for new employees requesting access. Email notifications are sent to the Approvers when a registration request is received for the jurisdiction. If the user is requesting assignment to a role that already has the maximum number of active users, the Approver must disable a user to allow a new user in the role. In the example shown below, a new user is requesting Submitter access in the Gainesville jurisdiction. The Approver must remove Submitter 2 to allow Submitter 3 access.

Step 1: Select “My Jurisdiction Users” in the Customer Account navigation area. From here, the Approver can see the pending request from Submitter 3 and that there are already 2 active users occupying that role. Upon review of the pending request, the system will not allow approval of the request until a user has been removed.

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My Jurisdiction Users

All user accounts for your jurisdiction are shown below. You can modify the status and profile rights of the users in your jurisdiction by selecting the number beside the name of the user.

Showing 1 to 7 of 7 entries. [Download All](#)

#	Status	Role	First Name	Last Name	Phone	Email
1	Active	Submitter	Submitter #1	GAINESVILLE	222-333-4444	Submitter-1@gainesville.flachua.gov
2	Active	Submitter	Submitter #2	GAINESVILLE	222-333-4444	Submitter-2@gainesville.flachua.gov
3	Active	Approver	Approver #1	GAINESVILLE	222-333-4444	Approver-1@gainesville.flachua.gov
4	Active	Approver	Approver #2	GAINESVILLE	222-333-4444	Approver-2@gainesville.flachua.gov
5	Active	Read Only	ReadOnly #1	GAINESVILLE	222-333-4444	ReadOnly-1@gainesville.flachua.gov
6	Active	Read Only	ReadOnly #2	GAINESVILLE	222-333-4444	ReadOnly-2@gainesville.flachua.gov
7	Pending Review	Submitter	Submitter Three	Gainesville	222-333-4444	submitter2@gainesville.org

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User Information

User Profile Information

First Name: Submitter Three
 Last Name: Gainesville
 Title: Submitter 3
 Email: submitter2@gainesville.org
 Phone: 222-333-4444
 Address: 1 Fake Street
 City: Gainesville
 State: FL
 ZIP: 99999
 Status: Pending Review
 User Type: Local Government Employee

Roles:

Role Type	County	Jurisdiction
Submitter	ALACHUA	GAINESVILLE

[Add Role](#)

This user cannot be approved because each jurisdiction is allowed:
 = 2 Submitters
 You will not be allowed to approve this account until you disable one of the active roles. If you require assistance, please [contact the Local Government Unit](#).

Step 2: On the My Jurisdiction Users table, select the active account for Submitter #2 and disable it. This will allow the Approver to go back to the pending registration for Submitter 3 to approve it.

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Address Database

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User Information

User Profile Information

First Name: Submitter #2
 Last Name: GAINESVILLE
 Title: Submitter 2 for GAINESVILLE, ALACHUA
 Email: Submitter-2@gainesville.alachua.gov
 Phone: 222-333-4444
 Address: 1 Fake Street
 City: City
 State: FL
 ZIP: 12345
 Status: Active
 User Type: Local Government Employee

Roles:

Role Type	County	Jurisdiction
Submitter	ALACHUA	GAINESVILLE

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User Information

User Profile Information

First Name: Submitter Three
 Last Name: Gainesville
 Title: Submitter 3
 Email: submitter2@gainesville.org
 Phone: 222-333-4444
 Address: 1 Fake Street
 City: Gainesville
 State: FL
 ZIP: 99999
 Status: Pending Review
 User Type: Local Government Employee

Roles:

Role Type	County	Jurisdiction
Submitter	ALACHUA	GAINESVILLE

Managing Roles

The purpose of role creation for the PointMatch system is to ensure the right people are in the right position to efficiently and effectively update the system. For example, if an employee is working in the GIS or Information Technology Department, that person would be appropriate for the Submitter and/or Approver role(s). If an employee is working in the Finance Department or Office of Management and Budget, that person would be best served as an Approver rather than a Submitter. For other jurisdictions, one person may perform multiple functions and can occupy both roles. Before registration, it is best to take the time to decide who in the organization best fits the role description.

There are limits on account types and role type selections. Some account types do not require certain roles to perform the necessary duties prescribed for the chosen account type. Below is a brief explanation of these limits:

- **Local Government Employee**
 - Available roles: Approver, Submitter, and Read Only.
 - System Functions and Limits: Local governments are tasked with providing the addresses to update the Address/Jurisdiction Database. Therefore, the only function they cannot perform is filing objections to the database.
- **Communications Services Provider**
 - Available role: Submitter and Read Only
 - System Functions and Limits: Only the Submitter and Read Only role types are available. The Submitter can submit objections and submit files for certification or recertification.
- **Communications Services Tax Address Vendor**
 - Available roles: Submitter and Read Only
 - System Functions and Limits: Only the Submitter and Read Only role types are available. The Submitter can submit objections and submit files for certification or recertification.
- **Special Fire District Employee**
 - Available roles: Approver, Submitter and Read Only
 - System Functions and Limits: Special Fire Districts are tasked with providing the fire code information for addresses in the Address/Jurisdiction Database. They are not required to provide any other information for the address. If there are issues with missing or incorrect addresses, the fire district must contact the local government representative where the address(es) is located to have the information corrected and added to the database. Users in this account type cannot file objections to the database.
- **Insurance Company or Vendor:**
 - Available roles: Submitter
 - System Functions and Limits: Users of this account type can submit objections to the database. As such, the only role required for this type is the Submitter type.

Multi-Jurisdictional Authorization

Many jurisdictions rely on county sources to maintain and supply their address database. The Submitter role was created to allow county representatives to upload the database on behalf of a municipality. The Submitter must request access from the Approver of the jurisdiction. An Approver cannot assign a Submitter to be responsible for this task. Once granted, the municipality will be authorized under the Submitter's rights. In the screenshot below, the Approver can view all jurisdictions within the county Submitter's rights, but can only remove the role or disable the user for their respective jurisdiction.

Once a jurisdiction Approver disables a user, the profile is no longer active and any attempt to log in will be halted. If an account needs to be enabled, the jurisdiction Approver will need to contact the Local Government Unit and request that the account be enabled. You will also need to contact the Local Government Unit if adding additional jurisdictions; additionally, an email should be sent by that jurisdiction's Approver granting permission to add individual(s) to the Submitter role.

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User Information
User Profile Information
First Name: Submitter #1
Last Name: UNINCORPORATED LEE
Title: Submitter 1 for UNINCORPORATED LEE, LEE
Email: Submitter-1@leecountyunincorporated.lee.gov
Phone: 222-333-4444
Address: 1 Fake Street
City: City
State: FL
ZIP: 12345
Status: Active
User Type: Local Government Employee

Roles:

Role Type	County	Jurisdiction	
Submitter	LEE	BONITA SPRINGS	Remove
Submitter	LEE	CAPE CORAL	
Submitter	LEE	FORT MYERS	
Submitter	LEE	FORT MYERS BEACH	
Submitter	LEE	SANIBEL	
Submitter	LEE	UNINCORPORATED LEE	

[Add Role](#)

Address Requirements

Address Standards

A unique address includes all elements necessary to identify a specific location in a given city or county. A city-style address consists of a primary address number, a street name and, in some cases, secondary address elements. Although secondary address elements are no longer entered into the Address/Jurisdiction Database, the secondary address is required only in cases where the local jurisdiction for the primary address is located within two different local jurisdictions.

For example: A condominium complex where the primary address has building A through C located in one jurisdiction, while buildings D through F are in another.

The Address/Jurisdiction Database is based on address points; thus, individually numbered addresses must be entered in the database. A complete address must have all the address elements necessary to be entered into the database. A standardized address is one that is:

- Fully spelled out;
- Abbreviated by using the Postal Service standard abbreviations based on Postal Addressing Standards Publication #28; and
- Uses the proper format for the address style as shown in Postal Addressing Standards Publication #28.

Address Elements

The following address elements are used to define addresses in the Address/Jurisdiction Database. Below are definitions and helpful hints for ensuring address records are not rejected during initialization of an upload file.

Address Element	Standard Field	Example	Comments
Number	10	2250	
Directional Prefix (PreDir)	2	NW, N, S, E, W, NE,SE, or SW	Any of the 8 basic compass directions using the abbreviations shown. If a pre-directional is used, it is the first element of a street name. These are displayed in the PointMatch system as a dropdown menu option to be selected.
Street Name	35	Shumard Oak	Referred to as the root street name. Components of the root street name, including compass directions like “North East” and road types like “Trail” are never abbreviated if they are part of the root. Numeric root names are an exception; they are always represented as numeric.
Suffix	4	Ave, Rd, Blvd,	A street suffix is the road type presented as a standard abbreviation following the root street name. These are displayed in the PointMatch system as a dropdown menu option to be selected.
Directional Postfix (PostDir)	2	NW, N, S, E, W, NE,SE, or SW	Any of the 8 basic compass directions using the abbreviations shown. If a post-directional is used it is the last element of a street name. These are displayed in the PointMatch system as a dropdown menu option to be selected.
City Name	40	Tallahassee	Refers to the mailing city name for the post office that serves the local area.
ZIP Code	5	32301	ZIP code for the mailing area that the address is a part of.

Helpful Hints for Ensuring Data Quality

It is important to use standards that ensure street name and address consistency. All newly assigned street names should have spellings and pronunciations that are unique within the local area (including adjacent towns and areas serviced by the local post office). Only street names determined to be unique in accordance with local government addressing ordinance should be assigned.

The following are common challenges associated with local addressing and helpful hints to ensure data is as consistent as possible.

Capitalization: Uppercase letters are preferred on all address lines.

Spelling of City Names: Spell city names in their entirety. The only acceptable abbreviation is ST for Saint. For example, Port St Joe or St Petersburg.

Use of Abbreviations: Pre-directionals and post-directionals should appear as abbreviations (N, S, E) and not spelled out. Street suffixes and secondary unit designators should appear as abbreviations from the approved lists provided.

Two Directionals: When two directional words appear consecutively as one or two words, before the street name or following the street name or suffix, then the two words become either the pre- or the post-directionals. Exceptions are any combinations of “North-South” or “East-West” as consecutive words. In these cases, the second directional becomes part of the primary name and is spelled out completely in the primary name field.

Directional as Part of Street Name: If the directional word appears between the street name and the suffix, then it appears as part of the primary street name and should be spelled out. For example, “BAY W DRIVE” should appear as “BAY WEST DR.”

Two Suffixes: If an address has two consecutive words that appear on the suffix table, abbreviate the second of the two words according to the suffix table and place it in the suffix field. The first of the two

words is part of the primary address. Spell it out in its entirety as part of the street name. For example, “789 MAIN AVENUE DRIVE” should appear as “789 MAIN AVENUE DR.”

Consistent Street Direction: Streets will be determined to run in one and only one direction, north-south or east-west, depending on the general trend of the street.

Name Duplication: Similar sounding names are considered to be duplication regardless of spelling. No duplication of names is permitted within the projected services area of a United States Post Office or of local public agencies such as fire and police departments. Preferably, the avoidance of duplication should be countywide because of future urbanization.

Continuity: A continuous street, or one proposed to be continuous, should bear the same name throughout, even though it changes directions. If it is interrupted by a channel, freeway, railroad, etc., and eventual connection is not probable, the segments should bear different names.

Neighboring Communities with Shared Roads: Neighboring communities should discuss the consistent naming and numbering of shared roads to eliminate any possible confusion. Examples of shared roads include roads that travel from one community into another, those that run into and then back out of a neighboring community, or those that follow a municipal or county boundary. If practical and the neighboring jurisdictions agree to keep the same name of a road running between the towns, the number should be consecutive, starting in one community and ending in the other. If neighboring communities cannot agree on the same name, each town’s road segment should have a separate name and be numbered separately.

Use of Same Street Names in Neighboring Communities: This can be an issue when mail delivery in one town is performed by a post office in another town. In such cases, every effort should be made to avoid using the same street names. If this is not possible, every effort should be made to avoid duplicate street numbers to avoid postal/tax jurisdiction assignment problems.

Master Address List Format

Standard record formats are established to accommodate both the uploading and downloading of address files. For optimal efficiency, the format for all files are designed to catalogue every individual address and map them to the FIPS county, Place, Feature ID, and other taxing jurisdiction (e.g., fire district) codes. The record layout for the Master Address List files will set the standard for the Change Log files, the Approved Pending Address files, and the Single Address download. Below is a description of all columns of the Master Address List file.

Field Name	Field	Characters Maximum	Comments
*NUMBER	House number	10 – numeric	Required. If empty, the address record will be considered invalid. Any alphabetical characters used to denote unit numbers placed in this field will be removed. EX: “17A” to “17”
*PREDIR	Pre-directional	2 – alpha	EX: NW, S, SE
*STNAME	Street name	35 – alpha numeric	Required. If empty, the address record will be considered invalid.
*STSUFFIX	Street suffix	4 – alpha	EX: BLVD
*POSTDIR	Post-directional	2 – alpha	EX: NW, S, SE
UNITTYPE	Unit type	4 - alpha	This field is only required for a multi-jurisdictional primary address. EX: APT
UNITNUM	Unit number	5 – alpha numeric	This field is only required for a multi-jurisdictional primary address. EX: B4
*MAILCITY	Mailing city name	40 – alpha	Required. If empty, the address record will be considered invalid. EX: TALLAHASSEE
*ZIP	ZIP code	5 – numeric	Required. If empty, the address record will be considered invalid.

ZIP+4	ZIP code +4	4 – numeric	This field will be provided for downloading files, but is not required for uploading files.
*LAT	Latitude	15	This field heading is required for uploading files, but entries are optional. EX: +32.09876543210
*LONG	Longitude	15	This field heading is required for uploading files, but entries are optional. EX: -082.0987650000
STATEID	State FIPS Code	2 – numeric	Always 12
STATE	State name,	2 – alpha	Always FL
*COUNTYID	County FIPS Code	3 – numeric	Required.
COUNTY	County name	40 – alpha	
*FEATID	GNIS Place Feature	9 – numeric	Required.
JURISDICTION	Jurisdiction name	40 – alpha	
FIRECODE	Participating fire district code	3 – numeric	Participating municipal fire codes are populated systematically. Special fire districts codes require manual insertion.
POLCODE	Participating municipal police	3 – numeric	Participating municipal police codes are populated systematically.
PENDING	Pending record	3 – alpha	If a downloaded record is pending the field will be populated “YES”
EFFDATE	Effective date	8 - YYYYMMDD	Date an address became effective.
**EVIDENCE	Name of competent	50 - alpha numeric	This column is only required for uploading of address for objections.

- * Files being uploaded only require a portion of these fields due to some fields being systematically corrected (e.g., municipal fire codes) or not needed for the upload process.
- ** Only shown in the objections process.

Updating the Address/Jurisdiction Database

Address assignment is a municipal function similar to permitting or subdivision control. In unincorporated areas, the county or other jurisdictional authority may assign addresses. Although some functions (such as street naming) are municipal functions, coordination with other authorities may be needed to ensure unique names are maintained within the larger metropolitan service area. Local taxing jurisdictions are required to upload a database of addresses to initiate changes to the Department’s Address/Jurisdiction Database. Database changes can include the deletion of bad street addresses, the creation of new street addresses, corrections to existing addresses, and jurisdictional boundary changes. No local government will have direct access or authority to change the database without the Department’s review.

Geographic Information System (GIS) or E911-based address databases are excellent data sources to help build or maintain accurate city or county address files. A local postmaster should also be an active participant in a community’s addressing efforts. The local postmaster can provide a list of current delivery addresses to help insure that all addresses are ultimately assigned by a taxing jurisdiction.

Changes Requiring Updates to the Address/Jurisdiction Database

Boundary changes and changes in local governing bodies occur on a regular basis. There are six types of changes that can affect the local taxing jurisdiction assignment of an address and are defined as follows:

Annexation means the act or process of adding land to a government unit, usually an incorporated municipality (place), by ordinance, a court order, or other legal action.

De-annexation means the reversion or removal of real property from municipal boundaries so that the removed section becomes an unincorporated area and is governed by the county.

Incorporation (New) means the formation of a new government unit, typically a municipality, to provide specific government services for a concentration of people within legally prescribed boundaries.

Dissolution means the act of ending the legal existence of an incorporated municipality as an active or inactive government unit through legal action. Government services revert to another government unit, typically the county, wherein the municipality was located.

Merger/Consolidation means the combining or joining of separate legal government units, typically a municipality with a county or minor civil division, to form a common government.

Became Inactive means the temporary suspension of governing authority and provision for government services by one government unit, typically a municipality. Another local government unit, typically a county, assumes the temporary provision of services and authority for the jurisdictional area.

These actions typically create changes to addresses which require updates to the Department's database. The updating process supports three types of changes:

1. Address Corrections: Instances where address information such as spelling or taxing jurisdiction is incorrect.
2. Street Changes: Street name changes, street extensions, and the addition of new streets.
3. Government Changes: Annexations, new municipal incorporations and consolidations.

Competent Evidence

Any changes or additions to the Address/Jurisdiction Database must be supported by competent evidence. Competent evidence is documentation establishing that the address(es) affected by the requested change or addition is located in the local taxing jurisdiction initiating the change. There are many examples of competent evidence which include, but are not limited to, annexation ordinances, articles of incorporation, or the enhanced 911 Master Street Address Guide (MSAG) database information. The most commonly used and easily-accessible source of competent evidence is a GIS-based data file. A wide variety of data sources that qualify as competent evidence alone can be compiled and maintained in a GIS system.

If a requested change is to move an address from one local taxing jurisdiction to another, competent evidence includes the consent of the local taxing jurisdiction that did not request the change. A jurisdiction has the option to use their uploaded GIS-based database file as competent evidence.

File Sources and Evidence Submission

While it is optimal for a jurisdiction to upload their own address database, there are some jurisdictions that will rely on the Department's address point file to build their own database to maintain in-house. In these cases, the jurisdiction will be required to download the Master Address List file and make corrections directly in the file then reload the updated file. Competent evidence is required and can be uploaded directly onto the system. Users can include a paper version of Form DR-700022 with the signatures of the initiating and affected jurisdiction Approvers as evidence. This will allow the Local Government Unit to automatically approve the case related to those jurisdictions. This can only be done in cases where existing addresses are being moved into another jurisdiction and both jurisdictions have agreed to the change. Evidence files are viewable to all users affected by the project.

Effective Date

The information furnished to the Department must specify a date that the proposed database change is effective. For Communications Services Tax, database changes are effective the next ensuing January 1st or July 1st. Updates are allowed only two times a year to ensure that providers have sufficient time to respond to these changes. Therefore, while a local jurisdiction may indicate any future date for a proposed change and the system will maintain an internal record of this action, approved changes will not be reflected in the published Master Address List until the next semi-annual update cycle.

Requested changes must be posted to the online system at least 120 days prior to the January 1 or July 1 effective date of the official published Master Address List. Early local government submissions of requested changes and supporting documentation will facilitate the ability of the Department to respond to these requests and statutory deadlines.

For Insurance Premium tax, an updated Address/Jurisdiction Database is available in April and October. The database available in October is required to be used to report insurance premiums for the next calendar year, and may also be used to report insurance premiums for the current calendar year.

The Updating Process

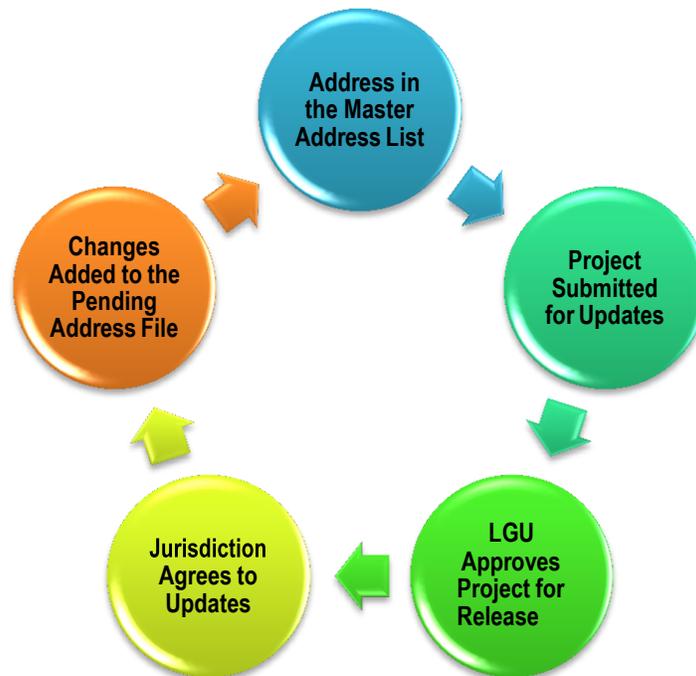
Local governments, including special fire districts, should not submit updates to the system between March 4th through April 2nd or between September 4th through October 3rd. These time periods are used to comply with the 20-day case review process prior to the semi-annual database update. Unless approval is received from the Department, all projects submitted during these lockout dates will be denied.



The Department’s PointMatch web application provides a simple and user-friendly update process. A user provides updates in one of two ways:

1. By uploading a file from the jurisdiction’s GIS database; or
2. Downloading the Department’s addresses, making the needed corrections in the file and uploading it.

After uploading the file of updated addresses, the PointMatch system validates the uploaded file then compares the addresses against addresses already in the database. This creates a “Project” for the jurisdiction.



The comparison process finds the address changes that have occurred in a jurisdiction and generates cases based on the type of change. Once reviewed and approved, database changes are stored in the pending file which immediately updates the addresses in the online database for address lookups. Approved changes are not reflected in the Master Address List until the next published update.

All required forms are generated at the end of the jurisdictional agreement process and are signed electronically.

Uploading Projects & File Validation

Only the Submitter role is allowed to upload files. To upload a file to initiate changes, the required file description must be met for the file to be validated for processing. Each header row name must be uploaded exactly as shown and cannot exceed eight (8) characters. Information provided in each field

must meet the requirements as described. Additional columns are allowed, but only the required columns will be validated. As shown on the Master Address List Record Format table, only the following headings are required to upload a file:

Field	Field	Characters Maximum	Comments
NUMBER	House number	10 – numeric	Required. If empty, the address record will be considered invalid. All alphabetical characters used to denote unit numbers placed in this field will be removed. EX: “17A” to “17”
PREDIR	Pre-directional	2 – alpha	Optional: EX: NW, S, SE
STNAME	Street name	35 – alpha numeric	Required. If empty, the address record will be considered invalid.
STSUFFIX	Street suffix	4 – alpha	Optional: EX: BLVD
POSTDIR	Post-directional	2 – alpha	Optional: EX: NW, S, SE
MAILCITY	Mailing city name	40 – alpha	Required. If empty, the address record will be considered invalid. EX: TALLAHASSEE
ZIP	ZIP code	5 – numeric	Required. If empty, the address record will be considered invalid.
LAT	Latitude	15	Optional: EX: +32.09876543210
LONG	Longitude	15	Optional: EX: -082.0987650000
FEATID	GNIS Place	9 – numeric	Required.
COUNTYID	FIPS County Code	3 – numeric	Required.
*FIRECODE	Participating fire district code	3 – numeric	Optional: Participating municipal fire codes are populated systematically. *Special fire districts codes require manual insertion.

***NOTE:** Required for Special Fire District updates only.

The uploaded file must be in CSV (comma delimited) (*.csv) format or a zipped collection of CSV files. No other files types are allowed. If the Submitter has rights in multiple counties, the user must select which county file will be uploaded. Upon selection of the county being worked in, the user will see all jurisdictions within that county for which submitter rights have been granted. All jurisdictions must be included in the file. The effective date must be selected and only the next two (2) publish dates, January 1 or July 1, are available. Users cannot create dates, only select them.

If any of the above requirements are not met, the file will not be processed. An error message will be displayed detailing the issues with the file.

Project Life Cycle

After the uploaded file has been validated, a project is created. The project will go through multiple phases depending on the decisions made by the user(s) or the Local Government Unit. Below is a brief description of those phases.

Initiated means a file has been uploaded.

Canceled means the user has halted processing of the file.

Pending Submitter Review means the file has been compared to the Master Address List and the Pending Address file. Cases have been generated and can be submitted to the Local Government Unit for review.

Submitted means the project has been submitted to the Local Government Unit for review.

Released means the Local Government has reviewed the project/case details and authorized its release to the jurisdiction Approvers.

Denied means the Local Government has reviewed the project/case details and did not authorize its release to the jurisdiction Approvers. This is usually due to errors with the uploaded address data.

Completed means a project has finished all stages required to update the address database by one of the following:

1. All jurisdictions have responded on cases by agreeing, partially agreeing, or disagreeing; or
2. Some of the affected jurisdictions did not respond in the allotted time and their case was automatically approved due to nonresponse.

Retracted means a project was approved for release to affected jurisdictions, but errors were found after it was released and the project is retracted. In these instances, the affected jurisdictions will be alerted and allowed to resubmit a file.

Project Management

The Project Management work queue is designed to accommodate the Approver and Submitter role types for GOV and SFD account types. This area allows for easy navigation through past and present projects for the jurisdiction. A brief explanation for each link is provided below.

Upload Files – Initiate Projects: Links to the file upload page where a jurisdiction can begin the updating process. Only those with Submitter rights will have access to this link.

My Projects: Links to all projects released by the Local Government Unit to the jurisdiction. For the Approver, this table will only contain released Projects which meet the requirements to update the database or already have updated the database. For the Submitter, this table will contain all files that have ever created a Project for the jurisdiction regardless of its status.

My Cases: Links to all cases within released projects for the jurisdiction. Follows the same logic as the My Projects link with regard to the role type.

My Pending Addresses: Links to an address table showing all pending addresses for the jurisdiction since the last build.

Understanding the Project Details Page

Once a file has been processed successfully, a project number will be generated for the file and all corresponding cases will carry the project number. All information related to the initiation of the file is shown on-screen and will be attached to each case that is created. Auto refresh options are provided to allow the user to designate how often the page updates. Below is a view of an initiated project, followed by an explanation of each area of the page.

Project Reports

The comparison process will determine the changes which have occurred in a jurisdiction since the last upload. Address records not used to create cases will be displayed in Project Report. This process also filters out invalid addresses, addresses outside of a Submitter’s rights and addresses flagged as “locked” from the Objection process (discussed later in the User’s Guide). Below is a description of the possible reasons an address can be rejected from being processed with an example.

Title	Description	Example/Comments
Addresses to Process	All addresses which were compared to create cases	These are valid lines that have no data issues, are within the Submitter’s jurisdiction, and will be used in processing.
*Invalid Addresses	Addresses had invalid information in a field and could not be processed	These are lines that have data issues (e.g., missing street name or number is not numeric).
*Excluded Addresses	Addresses that are not needed for processing	These are addresses that are not used in the system (e.g., PO BOX, RR, house number is 0).
Unauthorized Addresses	Addresses outside of the Submitter’s jurisdiction.	Addresses not in the Submitter’s jurisdiction and is not being transferred to the Submitter’s jurisdiction.

Flagged Addresses	Addresses that cannot be processed as they are either duplicates or pending.	Addresses not included because of conflicts (e.g., line is pending changes in the MAL, address duplicated in upload file).
Objected Addresses	Address is locked due to the objection(s) approved by the jurisdiction.	If an objection to an address is approved, the jurisdiction cannot change the address unless it matches their uploaded file.

***Please note:** Invalid and Excluded Addresses should never be associated with an address in the database and should not be included in the initial import. These addresses are not used in the file comparison process.

Each title is presented as a link to allow a user to “drill down” into each title to view the address records. Special attention should be given to addresses in the Invalid Address and Flagged Address titles as they may indicate that corrections need to be made to your database or upload file. These addresses will directly affect the cases which are produced for your current project as well as future projects. Invalid addresses can contain street suffixes not used by the Department or an invalid city name within the county. The Department maintains a list of valid mailing city names for each county and also a list of valid street suffixes. A jurisdiction can contact the Local Government Unit to obtain this information.

If the uploaded file contains an address not in the database, it is considered a new address, or an add, for the jurisdiction. Conversely, if the uploaded file does not contain an address that exists in the database, it is considered a deleted address for the jurisdiction. The example below explains what can happen if addresses are inadvertently left out of a file:

Submitter Mr. Smith works in County A and has been granted rights in the unincorporated area of County B. Municipality B1 and B2 of County B have also allowed Submitter Mr. Smith to submit files in their behalf as well. Submitter must first select County B as the target county to work in. His upload file contains all the addresses for the unincorporated area of County B and Municipality B1; he forgot to include the addresses for Municipality B2. After validation and processing of his file, a case will be created to remove all addresses for Municipality B2 from the database because no matching addresses were found for comparison.

Project Cases

Cases are displayed in a grid table with filter and sort capabilities. Cases can also be downloaded. The case number is derived from the project number which allows cases to be located easily from the My Cases grid table. There are three possible case types which can be generated:

Adds: New addresses or changed addresses.

Deletes: Bad addresses or bad address information.

Jurisdiction Change: Address changing jurisdiction.

The headings on the grid table helps the user to see the type of change, the status of the case, the lines in a case, and the current and or proposed jurisdiction in the instance of jurisdiction changes. The case status will carry the status of a project until it is released by the Local Government Unit. Once an action occurs on the case, three possible statuses (defined below) could be displayed.

Agreed: The initiating and/or affected jurisdiction(s) is in agreement with all of the address changes.

Partially Agreed: The initiating and/or affected jurisdiction(s) did not agree to some of the address changes.

Disagreed: The initiating and/or affected jurisdiction(s) did not agree to any of the address changes.

Retracted: The case was retracted and terminated by the Local Government Unit and any agreed or partially agreed addresses will not update the Master Address List.

Available Actions

This area displays all actions available to a user. Until a project has finished processing, the only option available is to cancel. If a project is canceled, the progression of the project through the update process is halted and cannot be resumed. The user must resubmit the file through the initiating phase. After the file has finished processing and cases are generated, the Submit action button opens. Usage of this button will change the status of a project to "Submitted" and emails the Submitter(s) the date and time the project was submitted to the Local Government Unit.

Project Details

project details

Project ID#: GOV-NNNNNNN
Jurisdiction File: [2014COUNTYUPDATES.csv](#)
Evidence File: [EVIDENCE FILE.ZIP](#)
Status: Pending Submission
Effective Date: 1/1/2015
County: Hillsborough
Created on: 4/23/2014 10:02:00 AM
Created by: Joe Bloggs

project reports

title	count	description
Addresses to Process	10527	Addresses submitted for processing.
Invalid Addresses	0	Addresses not valid for processing.
Excluded Addresses	0	Addresses not needed for processing.
Unauthorized Addresses	0	Addresses outside of submitters jurisdiction.
Flagged Addresses	0	Addresses cannot be processed as they are either duplicate or pending.
Objected Addresses	0	Addresses locked due to the objection(s) approved by the jurisdiction.

project cases *Select a Case ID to review the address changes.*

case ID#	current jurisdiction	proposed jurisdiction	type	status	line count
GOV-NNNNNNN-001	TEMPLE TERRACE		Add	Created	10
GOV-NNNNNNN-002	TEMPLE TERRACE		Delete	Created	158
GOV-NNNNNNN-003	PLANT CITY	TEMPLE TERRACE	Jurisdiction Change	Created	5

Page 1 of 1 Go

competent evidence type & comments *The evidence file can be downloaded above. Below is a description of the evidence submitted by the user.*

I am including an ordinance, annexation approval(s), or property tax data as my evidence and will specify in the comments section.

I have obtained the signatures of the official contact person(s) and am including either Form DR-700022 or DR-350907 as my evidence.

I am deleting addresses that do not exist and will not include evidence.

I am including the property appraiser data sheets for the addresses being added as these were not in the database. I will have also deleted addresses that do not exist from the database. I spoke to Plant City and they have indicated they have not registered for the new system. To save, time I included a paper 700022 signed by our Approver and Plant City for my jurisdiction changes.

available actions

Submit

Cancel

Review and Approval of Cases

By selecting a number next to the case number, the user will be redirected to the Project Case Information page. From here, the jurisdiction Approver(s) can review each address change being submitted for an update. The Approver can choose to remove lines from a case. Addresses that are removed from a case will not update the Address/Jurisdiction Database. These addresses are included in an Excluded line report to be reviewed by the Submitter once a case is complete. Below is a view of a jurisdiction case with excluded lines.

Once the Approver has reviewed and/or removed addresses on the project case information, the DR-700022 is initiated and is ready for the electronic signature. Once the form has been signed, the addresses will update to the pending address file and immediately populate the corrected information in the Address Lookup. This will conclude the update process for local government taxing jurisdictions and the user does not need to submit the form to the Local Government Unit.

It is important to note that jurisdiction(s) will have 20 days to respond to jurisdiction change cases when the evidence proves the address change is accurate. The system will send emails to all non-responding jurisdictions 14 days prior to the end of the 20-day time limit. If consent or objection is not received from the affected jurisdiction within this time, the jurisdiction will be deemed to have agreed due to non-response.

Project Management

Project Case Information

Case ID: GOV-NNNNNN-003
Submittal Date: 4/23/2014
Effective Date: 1/1/2015
Case Status: Submitted
Submitter: Joe Bloggs

Case Type: Jurisdiction Change
County: Hillsborough
Current Jurisdiction: Plant City
Proposed Jurisdiction: Temple Terrace

1 to 5 of 5 Entries First Prev Next Last

#	Number	Predir	Street	Suffix	Postdir	City	Zip	Check to remove from case
1	6100	E	110TH	AVE		TEMPLE TERRACE	33617	Approved in another case.
2	6101	E	110TH	AVE		TEMPLE TERRACE	33617	<input type="checkbox"/>
3	6102	E	110TH	AVE		TEMPLE TERRACE	33617	<input type="checkbox"/>
4	6103	E	110TH	AVE		TEMPLE TERRACE	33617	<input type="checkbox"/>
5	6106	E	110TH	AVE		TEMPLE TERRACE	33617	<input type="checkbox"/>

1 Page of 1 Go

[Remove All](#)

Please Note: In jurisdiction change cases, you may remove addresses from a case if you do not agree with the proposed jurisdictional assignment. Check the box in the last column to remove an address or select the Remove All button at the bottom of the table to select and remove all addresses. The address will not be changed and will remain in the current jurisdiction.

Sign Form
DR-700022

Back to Project

Special Fire Control District Consideration

A municipal fire code can be tied to an address based on the Place Feature ID code associated with the address. However, a special fire control district is not bound by municipal lines so unlike municipal fire districts, special fire control districts are required to manually add their fire code to addresses in the database. If an address does not exist, the special fire district representative should contact the jurisdiction of the address so it can be added to the database.

The method of assigning special fire district codes requires the Special Fire Control District to download their jurisdiction from the Master Address List and edit the downloaded information by adding their fire code to the address. Similar to the Submitter for multiple counties, if a user is authorized in multiple special fire districts, they will be required to specify which district they are submitting for.

Users have the option to download the Master Address List file directly from the site. The options are by:

1. Special Fire District – contains only addresses currently assigned to the special fire district;
2. County – full listing of every address in a county;
3. Jurisdiction – full listing of every address in a taxing jurisdiction; or
4. Service area – contains address in all the jurisdictions a given special fire district could possibly serve; this includes all addresses currently assigned to the jurisdiction.

Once changes are submitted, the special fire district will be required to upload the file for comparison. The comparison process will only review the fire code column to locate changes. Upon release by the Local Government Unit, the Approver for the special fire district will be required to log in to review and approve changes. Form DR-350907 will be initiated to conclude the process. If a change affects another special or municipal fire district, the affected jurisdiction must log in to review and approve changes before the address is updated.

Special fire districts are also allowed to add special fire codes to pending addresses. Once a change is made within a jurisdiction served by the fire district, the Department will notify the special fire district and has provided a pending address table to show what changes are pending. The user can download these pending addresses and add their fire code directly into that file.

Requesting Corrections

Submitting a Request for Correction

An objection to the Address/Jurisdiction Database can be initiated by any substantially affected party. There are many different circumstances where a correction is needed in the database and those include, but are not limited to:

- **An address is missing from the database** – no addresses match the address being searched for and the address information has been verified as correct.
- **Information in the address is incorrect** – incorrect information may be an incorrect ZIP code, misspelled street name, incorrect street suffix, missing or incorrect pre- or post-directionals, or incorrect city name.
- **The road name has changed** – road has been renamed and the old road name is still listed in the database instead of the new road name.
- **The taxing jurisdiction or county is incorrect** – occasionally a road may be listed in the incorrect taxing jurisdiction or county.

Before submitting an objection, it is suggested that a thorough search of the database be performed using the Address Lookup prior to filing the request. This will ensure a correction is needed.

Before granting an objection, consent will be required from the current and/or proposed jurisdiction.

Department of Revenue employees requesting adjustments in SUNTAX may also submit a request; however, address overrides or corrections must be referred to Account Management.

Only objections to the current effective database will be considered. Objections to pending database entries cannot and will not be processed and the user's request will be denied. Users are strongly encouraged to submit any requests for correction electronically. Alternative methods for submitting correction requests are available by contacting the Local Government Unit.

Part A Contact Information

When submitting a request online, certain users must register and/or log in to submit a request for correction. If this is the case, the system will redirect the user based on the contact type selected. Below is a brief description of the contact types and functions available by type.

Individual (insured or purchaser of communications services): this should be the owner of the service address being objected to. These users are not required to register to submit an objection and can only object to one service address. Validation of the user's email address will be required before the request can be submitted to the Local Government Unit for processing.

Communications Services Provider: is required to register to file an objection. These users can submit one request for multiple addresses at a time.

Communications Services Tax Address Vendor: is required to register and can submit multiple addresses for correction.

FDOR Employee: can log in using Department credentials (**username@floridarevenue.com**) to request SUNTAX corrections. These users can object to one service address at a time.

Insurance Company or Vendor: is required to register to file an objection. Users can submit one objection request for multiple addresses.

When a user requests a correction without logging into the system, the selection type of individual will be automatically selected. If the user tries to change to any other user type, the system will redirect the user to the Log In page. If the user is not registered, the page information explains who needs to register and that an objection cannot be filed until the account has been approved.

After a user type has been selected, all users are required to provide contact information. All fields are required except for title, company, and fax number. If the user is logged in, this information will be automatically filled in.

Part B Basis for Objection

In order to begin a correction request, the user must select one or more reasons for the request. Registered users are offered the option of objecting to multiple addresses.

Three reasons for requesting a correction are available to all users, and a fourth reason is available to Department of Revenue Employees only:

1. Address has incorrect jurisdiction assigned (taxing jurisdiction or county is incorrect)
2. Address does not exist (address cannot be found)
3. Address is incorrect (misspelled, missing directional, incorrect ZIP code, etc.)
4. Others (SUNTAX corrections, etc.)

A user may select any single reason available, or a valid combination of reasons. If an invalid combination of reasons is selected, the system will not allow the user to proceed. Valid combinations for single address corrections:

- Reasons 1 and 3
- Reasons 1 and 4 (DOR employees only)
- Reasons 3 and 4 (DOR employees only)
- Reasons 1, 3 and 4 (DOR employees only)

Valid combinations for multiple address corrections:

- Reasons 1 and 2
- Reasons 2 and 3

If you have any additional comments or information is necessary to explain the request, a comment section is provided.

Initiate Address Objection

Part A. Contact Information | **Part B. Basis for Objection** | Part C. Service Address Information | Part D. Competent Evidence | Signature & Date

Are you objecting to multiple addresses?

Yes
 No

Reason:

Address has incorrect jurisdiction assigned
 Address does not exist in the database
 Address is incorrect
 Others (SUNTAX corrections, etc.)

Comments:

SUNTAX has the distribution stamp as Orange County when the address is really located in Lake County.

Back Continue

SUNTAX corrections should always be "no".

Part C Service Address Information

Depending on the user's selection in the previous tab, single or multiple address corrections can be filed from this section.

Correcting a Single Address: If the request is for a single address, the user can fill in the required fields and proceed through to the next tab.

Correcting Multiple Addresses: If the request is for multiple address corrections, the system will provide the user with instructions for submitting a request for multiple incorrect addresses. Only registered users are allowed to submit these types of addresses.

DOR employees: For a SUNTAX only correction (shown below), enter the location address as it is shown in SUNTAX as well as the Business Partner information.

The screenshot shows the 'Initiate Address Objection' form with the 'Part C. Service Address Information' tab selected. The form is divided into two main sections: 'Correct service address:' and 'Business Partner Information'. The 'Correct service address:' section includes fields for Street Address (Number, Predir, Street Name, Suffix, Postdir), City, ZIP, Correct County, and Correct Jurisdiction. The 'Business Partner Information' section includes a 'Not Required' checkbox and fields for Business Partner Number, Certificate Number, Tax Type, Account Name, Owner Name (if not sole proprietor), and Phone Number. A blue callout box on the right states: 'For SUNTAX changes, the address must be entered as it is shown in SUNTAX.' and 'FDOR employee should enter business partner information to initiate objection process.' The form has 'Back' and 'Continue' buttons at the bottom.

Part D Competent Evidence

Competent evidence is proof that a service address is located in the taxing jurisdiction requested.

Individual users:

- Not required to immediately submit the evidence but is required to indicate what type of evidence is available. The Local Government Unit will do a thorough search of all county and other sources to determine if the evidence supports the objection. If this cannot be confirmed, the Local Government Unit will contact the user to send the evidence through electronic means.
- Evidence provided by the individual can be a property tax bill or other evidence that indicates the jurisdiction/county of the address.

Registered users:

- Required to submit evidence files for all objection requests. Submission of the request is not allowed without uploading an evidence file.
- Evidence provided by registered users can be any of those listed in Part D.

DOR Employees:

Evidence is required. Acceptable evidence for DOR employees is dependent upon the type of correction requested.

- SUXTAX correction only: Copy and paste a screenshot of the current SUXTAX distribution stamp in a Word document along with either a) a screenshot of the address in Address Lookup, or b) a screenshot from the county property appraiser website listing for that address.
- SUXTAX correction and database correction: Copy and paste a screenshot of the current SUXTAX distribution stamp in a Word document along with both a) a screenshot of the address in Address Lookup, and b) a screenshot from the county property website appraiser listing for that address.

Initiate Address Objection

Part A. Contact Information | Part B. Basis for Objection | Part C. Service Address Information | **Part D. Competent Evidence** | Signature & Date

Competent Evidence

Evidence Type: Choose evidence file and click Upload: **Browse...** No file selected.

Voter Registration Card **Upload** Note: You can also upload a zip file containing one or more evidence files.

Property Tax Bill **Uploaded File:** No file uploaded

Master Street Address Guide

Other

Competent evidence:
 To object to the jurisdiction to which an address is assigned in the Department of Revenue's Address/Jurisdiction Database, you must provide supporting evidence that the address is located within the jurisdiction indicated. For example, a copy of a property tax bill indicating the jurisdiction in which an address is located.

FDOR Employees only: Provide a copy of the following screenshots

- SUXTAX, Contract Object page to show "Distribution Stamp" area, County/JBP A/C field [COUNTY] (if applicable)
- Address Lookup using <https://pointmatch-dev.fdor.dor.state.fl.us/>
- County Property Appraiser location search result using <http://dor.myflorida.com/dor/property/appraisers.html>

Back **Continue**

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form DR-350907	Local Insurance Premium Tax Special Fire Control Districts Notification of Jurisdiction Change	Rule 12B-8.0016, F.A.C.
Form DR-700022	Notification of Jurisdiction Change for Local Communications Services Tax and Local Insurance Premium Tax	Rule 12A-19.100, F.A.C.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-5, FLORIDA ADMINISTRATIVE CODE
TAX ON MOTOR FUELS, DIESEL FUELS, AVIATION FUELS, POLLUTANTS, AND
NATURAL GAS FUEL
AMENDING RULE 12B-5.150

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-5.150, F.A.C., will adopt changes for three existing forms.

Revisions to Form DR-156T, *Florida Temporary Fuel Tax Application*, permit taxpayers to submit their completed application via email, allowing Department staff to review and approve/deny the application the same day it is submitted.

Revisions to Form DR-191, *Application for Aviation Fuel Tax Refund Air Carriers*, conform with 2018 legislative changes entitling qualified air carriers to a refund of 1.42 cents per gallon beginning in July 2019.

Revisions to Form DR-309652, *Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters*, provide taxpayers with specific instructions on how to file using extensible (X) Markup Language (XML). Licensed Terminal Suppliers and Terminal Operators currently file their returns using Electronic Data Interchange (EDI). The Department is in the process of converting the filing process from EDI to XML. This conversion meets national standards and provides General Tax Administration with a common filing platform.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments to Rule 12B-5.150, F.A.C., are necessary to adopt revisions to three forms. Changes to two forms (Forms DR-156T, *Florida Temporary Fuel Tax Application*, and DR-309652, *Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters*) allow taxpayers to submit information electronically, and changes to the third form (Form DR-191, *Application for Aviation Fuel Tax Refund Air Carriers*) are to clarify the refund process for aviation fuel tax paid by certain air carriers, effective July 1, 2019.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

February 13, 2019

A Notice of Proposed Rule Development was published in the Florida Administrative Register on January 30, 2019 (Vol. 45, No. 20, p. 482), to advise the public of the proposed changes to Rule 12B-5.150, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on February 13, 2019. No request was received, and no workshop was held. No written comments were received by the Department.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-5.150 Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12B-5.150, F.A.C., is to amend three forms. Changes to two forms (DR-156T and DR-309652) allow taxpayers to submit information electronically, and changes to the third form (DR-191) are to clarify the refund process for aviation fuel tax paid by certain air carriers, effective July 1, 2019.

SUMMARY: The proposed amendments to Rule 12B-5.150, F.A.C., will adopt changes for three existing forms. Revisions to Form DR-156T, *Florida Temporary Fuel Tax Application*, permit taxpayers to submit their completed application via email, allowing Department staff to review and approve/deny the application the same day it is submitted.

Revisions to Form DR-191, *Application for Aviation Fuel Tax Refund Air Carriers*, conform with 2018 legislative changes entitling qualified air carriers to a refund of 1.42 cents per gallon beginning in July 2019.

Revisions to Form DR-309652, *Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters*, provide taxpayers with specific instructions on how to file using extensible (X) Markup Language (XML). Licensed Terminal Suppliers and Terminal Operators currently file their returns using Electronic Data Interchange (EDI). The Department is in the process of converting the filing process from EDI to XML. This conversion meets national standards and provides General Tax Administration with a common filing platform.

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.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: : 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or

regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

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: 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 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: TBD

PLACE: TBD

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: Danielle Boudreaux at (850) 717-7082. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, (800) 955-8771 (TDD) or (800) 955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850) 717-7082.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.150 Public Use Forms.

(1) No change.

	Form Number	Title	Effective Date
(2) through (4)	No change		
(5)	DR-156T	Florida Temporary Fuel Tax Application (R. 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref - _____ 06330)	XX/XX 01/16
(6) through (15)	No change		
(16)	DR-191	Application for Aviation Fuel Tax Refund – Air Carriers (R. 01/13) (http://www.flrules.org/Gateway/reference.asp?No=Ref - _____ 02126)	XX/XX 01/13
(17) through (37)	No change		
(38)	DR-309652	Motor and Other Fuel Taxes XML User Guide For e- file Developers and Transmitters (http://www.flrules.org/Gateway/reference.asp?No=Ref - _____ 08982)	XX/XX 01/18

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History–New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: January 30, 2019



Florida Temporary Fuel Tax Application

DR-156T
Effective XX/XX
Rule 12B-5.150, F.A.C.
Page 1 of 4

This application may be used for the following license types:

- temporary importer license
- temporary exporter license
- temporary carrier license
- temporary pollutant license

General Information

A person may obtain a temporary importer, exporter, pollutant, or carrier fuel tax license when the Governor of Florida has declared a state of emergency, or when the President of the United States has declared a major disaster in Florida or in any other state or territory of the United States.

Importer means any person that has met the requirements of section (s.) 206.051, Florida Statutes (F.S.), and is licensed by the Department to import motor fuel or diesel fuel upon which no precollection of tax has occurred, other than through bulk transfer, into this state by common carrier or company-owned trucks.

Exporter means any person who has met the requirements of s. 206.052, F.S., and who is licensed by the Department as an exporter of taxable motor or diesel fuels either from substorage at a bulk facility or direct from a terminal rack to a destination outside the state.

Carrier means every railroad company, pipeline company, water transportation company, private or common carrier, and any other person transporting motor or diesel fuel, casing-head gasoline, natural gasoline, naphtha, or distillate for others, either in interstate or intrastate commerce, to points within Florida, or from a point in Florida to a point outside the state.

Florida Pollutant Importer means any person who imports into or causes to be imported into Florida, taxable pollutants for sale, use, or otherwise.

When a state of emergency is declared in Florida, a person may obtain an importer or carrier fuel tax license to import or transport fuel into this state.

When a major disaster has been declared in any state or territory other than Florida, a person may obtain an exporter or carrier fuel tax license to export or transport fuel to the state or territory where the disaster has been declared.

A temporary license will expire on the last day of the month after the month in which a license is issued.

A temporary license may be extended for the duration of a declared emergency or major disaster when the licensee makes a written request for such extension.

To qualify for a temporary fuel license you must:

- Have a business location in Florida or in another state, and
- Have a sales tax registration if located in Florida, or
- Have a Florida fuel tax license, or
- Have a fuel license issued in a state other than Florida.

How many applications do I need?

To import, export, transport, or sell motor or diesel fuel in Florida during a declared state of emergency or major disaster, a person must file this application only once to engage in such business.

How do I file this application?

You must:

- Complete the application in its entirety.
- FAX a copy of the application to (850) 488-5997, or
- Scan and email a completed copy of your application to motor_fuel@floridarevenue.com.

Who must file this application?

Any person who seeks to import, export, transport, or sell motor and diesel fuel after the Governor of Florida or the President of the United States has declared a state of emergency or a major disaster.

How much is the registration fee?

A registration fee is not required to get a temporary fuel license.

How do I get more information?

- For assistance with this application or general information about fuel tax, call Taxpayer Services at 850-717-6627, Monday through Friday (excluding holidays).
- Information, forms, and tutorials are available on the Department's website at floridarevenue.com.

NOTE: You are authorized to begin the activity for which your license was issued (importer, exporter, carrier or pollutants) on the date this application is emailed to the Department.

WARNING

It is a third degree felony to operate without a license.



Florida Temporary Fuel Tax Application

1. **Federal Employer Identification Number (FEIN)** -
2. **Business Name** _____ Phone No. (---) _____
3. **Trade Name, D.B.A. or A.K.A.** _____ Fax No. (---) _____
4. **Contact Person** _____ Phone No. (---) _____ ext. _____
5. **Type and Legal Organization: (Please check only one)**
 - A) Corporation (check one): C Corp S Corp
 If corporation, check any of the appropriate boxes that apply:
 Publicly Held Corporation Privately Held Corporation Wholly Owned Subsidiary of a Publicly Held Corporation
 - B) Partnership (check one): General Limited Joint Venture
 - C) Limited Liability Company (check one): Single Member Multi-member
 - D) Individual/Sole Proprietorship
 - E) Business Trust
 - F) Governmental Agency
6. **Principal Business Location Address** (cannot be a PO Box) _____
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____
7. **How would your company like to receive information on Florida fuel tax?** (Please check one)
 - Mail (U.S. Postal Service)
 - Fax Fax Number (---) _____
 - Email Email address _____
8. **Please check each box that applies to your business activity.**
 - Importer Exporter Common Carrier Private Carrier
9. **Address where business records are maintained** (cannot be a PO Box) _____

 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____
10. **Mailing address** (cannot be a PO Box) _____
 City _____ County _____ State _____ ZIP _____
 Country _____ Foreign Postal Code _____

Florida Temporary Fuel Tax Application

11. Corporation Information

A) License Applicant Date of Incorporation _____

If filing as a corporation, list the state in which you are incorporated _____

List other states where your corporation has operated or is operating _____

B) Parent Corporation (if applicable) Parent Corporation FEIN -

Parent Corporation Name _____

Parent Corporation Address _____

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

NOTE: If incorporated in a state other than Florida, you must attach a certified copy of the certificate or license issued by the Florida Secretary of State authorizing the corporation to transact business in Florida.

12. Personnel/Partner Information: Full name, FEIN (if applicable), and address of each corporate officer, owner, general partner, stockholder with a controlling interest, and/or director.

Make copies of this page if additional space is needed.

A) Name _____

Home Address _____ FEIN -

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

B) Name _____

Home Address _____ FEIN -

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

C) Name _____

Home Address _____ FEIN -

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

D) Name _____

Home Address _____ FEIN -

City _____ County _____ State _____ ZIP _____

Country _____ Foreign Postal Code _____ Phone No. () _____ Ext. _____

Corporate or Business Title _____ Interest/Ownership _____ %

Florida Temporary Fuel Tax Application

13. Carrier Information

A) Do you transport petroleum products/fuels over the highways and/or waterways of Florida? YES NO

If "YES," are you a common carrier? YES NO If "NO," go to question 13(B)

If "YES," what mode of transportation is used to transport the fuel/petroleum products?

Truck Rail Vessel Pipeline

B) **If you are not a common carrier**, list the make/model, year, vehicle identification number, and total tanker capacity of each truck, barge, boat, or other equipment used to transport fuel on the highways or waterways of Florida. Cab cards will be issued for each motor vehicle or item of equipment used to transport fuel. If necessary, attach a separate sheet.

Make/Model	Year	Vehicle ID Number	Tanker Capacity (in Gallons)

14. Pollutants Storage Information

Will this business import pollutants into this state? YES NO

15. Licensing Information

A) Are you registered to collect and/or remit sales tax? YES NO

B) Will this business import fuels into Florida upon which there has been no precollection of Florida tax?
 YES NO

C) Do you transport petroleum products either for yourself or for hire? YES NO

D) Do you export fuels from this state other than by pipeline or marine vessel? YES NO

E) Do you have a fuel license issued by another state? YES NO

If yes, please provide the state and license number. State _____ License Number _____

Affidavit of Applicant(s)

I, the undersigned individual(s), or if a corporation for itself, its officers, and directors, hereby swear or affirm under penalty of perjury as provided in section 837.06, Florida Statutes (F.S.), that I am duly authorized to make the foregoing application and that the application and all attachments are true and correct representation(s) of the premises to be licensed. If licensed, I agree that the place of business may be inspected and searched, during business hours or at any time business is being conducted on the premises, by officials and agents of the Florida Department of Revenue for the purposes of determining compliance with Chapter 206, F.S.

Sworn to (or affirmed) and subscribed before me

State of _____ County of _____ this _____ day of _____, _____.

Signature of Applicant

Signature of Notary Public

Print or Type Applicant's Name

Print, Type or Stamp Name of Notary

WARNING
Read carefully: This instrument is a sworn document. False answers could result in criminal prosecution subject to fine and/or imprisonment and denial of your application.

Personally Known _____ or Produced Identification _____
Type of Identification Produced _____



Application for Aviation Fuel Tax Refund Air Carriers



** Your refund application will be rejected if fields in red are not completed in full.

Part 1					
Name of applicant/payee:	<input type="text"/>				
Mailing street address:	<input type="text"/>				
Mailing city, state, ZIP:	<input type="text"/>				
Location street address:	<input type="text"/>				
Location city, state, ZIP:	<input type="text"/>				
Email address:	<input type="text"/>				
Business telephone number (include area code):	<input type="text"/> - <input type="text"/> - <input type="text"/>				
Fax number (include area code):	<input type="text"/> - <input type="text"/> - <input type="text"/>				
Part 2 Sign and date this form.	Under penalty of perjury, I declare that I have read this application and the facts stated in it are true.				
	Signature of applicant/representative: <input type="text"/> Date: <input type="text"/>				
	Print name: <input type="text"/> Title: <input type="text"/>				
	Representative's phone number (include area code): <input type="text"/> - <input type="text"/> - <input type="text"/>				
Part 3 Enter amount of refund.	\$ <input type="text"/> , <input type="text"/> , <input type="text"/> . <input type="text"/>				
Part 4 Provide the identification number of the applicant.	<table> <tr> <td>Federal Air Carrier number (FAC): <input type="text"/></td> <td>Federal Employer Identification Number (FEIN): <input type="text"/>-<input type="text"/></td> </tr> <tr> <td>Reemployment tax number: <input type="text"/></td> <td>Business partner number: <input type="text"/></td> </tr> </table>	Federal Air Carrier number (FAC): <input type="text"/>	Federal Employer Identification Number (FEIN): <input type="text"/> - <input type="text"/>	Reemployment tax number: <input type="text"/>	Business partner number: <input type="text"/>
Federal Air Carrier number (FAC): <input type="text"/>	Federal Employer Identification Number (FEIN): <input type="text"/> - <input type="text"/>				
Reemployment tax number: <input type="text"/>	Business partner number: <input type="text"/>				
Part 5 Enter the last month of the refund period.	For the Quarter Ending: <input type="text"/> / <input type="text"/> M M Y Y				

Mail application to: Refunds
Florida Department of Revenue
PO Box 6490
Tallahassee FL 32314-6490
Fax: 850-410-2526



General Instructions

A Florida Department of Revenue Power of Attorney and Declaration of Representative, Form DR-835, must be properly executed and included if this application is prepared by your representative.

Definitions

Air Carrier - Any carrier that is in the business of transporting persons or property for compensation or hire by air.

Qualified Air Carriers - Air carriers conducting scheduled operations or all-cargo operations that are authorized under 14 Code of Federal Regulations (CFR) Part 121, 14 CFR Part 129, or 14 CFR Part 135.

Computation of Refund

Section 1 – Air Carrier Refund

Line 1 - Enter the total gross wages paid for the quarter as reported on the *Florida Department of Revenue Employer's Quarterly Report* (Form RT-6). Attach a copy of the RT-6 covering the period stated. Notify the Fuel Section in Refunds at 850-617-8585 if you amended your RT-6 prior to filing this refund claim.

Line 2 - Multiply the total gross wages entered on Line 1 by .006. Section 206.9855, Florida Statutes (F.S.), provides for a refund not to exceed 0.6 percent of wages paid to employees based in Florida.

Line 3 - Enter the total tax paid gallons of aviation fuel purchased during the quarter. Amount should equal the total "Gallons Invoiced" from schedule 1A, column 4.

Line 4 - Multiply the total gallons reported on Line 3 by the aviation fuel tax rate.

Line 5 - **Non-qualified Air Carrier** - Enter the smaller amount from Line 2 or Line 4. Carry this value to Line 9. This is your refund amount. Enter 0 for Lines 6, 7, and 8.

Or

Qualified Air Carriers - Enter the smaller amount from Line 2 or Line 4. If Line 4 is less than Line 2, carry the value from Line 5 to Line 9. Enter 0 for Lines 6, 7, and 8. If Line 4 is greater than Line 2, carry the value from Line 2 to Line 5.

Section 2 – Additional Refund for Qualified Air Carriers

Line 6 - Multiply the total gallons reported on Line 3 by the refund rate. Section 206.9826, F.S., provides for an additional refund to qualified air carriers. However, the combined refunds provided in sections 206.9826 and 206.9855, F.S., can not exceed the total aviation fuel taxes paid during the quarter.

Line 7 - Add Line 5 to Line 6 and enter the result.

Line 8 - Enter the smaller amount from Line 4 or Line 7. Carry this value to Line 9.

Line 9 - Enter the total refund amount from Line 5 or Line 8.

Due Date of the Application for Aviation Fuel Tax Refund Air Carriers

Claim must be filed quarterly, no later than the last day of the month immediately following the end of the quarter. The filing date may be extended one additional month only if a justified excuse is submitted in writing and the last preceding claim was filed timely.

Purchases Made During	Claims Must Be Filed By*	With A Written Excuse-No Later Than
January, February, and March	April 30	May 31
April, May, and June	July 31	August 31
July, August, and September	October 31	November 30
October, November, and December	January 31	February 28
*An amended claim for a prior quarter must be received by the current quarter's deadline. Example: An amended March quarterly application must be submitted by July 31.		



Schedule of Purchases of Tax-Paid Aviation Fuel (Schedule 1A)

The Schedule of Purchases provides a detail in support of the amount of fuel purchased. Failure to provide all information required under columns one through five of this detail will result in a reduction or denial of your refund. If additional copies of schedules are necessary, photocopy as many copies as are needed to provide the required information.

A fuel management report from a third party may substitute for the detail required on the Schedule of Purchases (1A). However, the fuel management report must be in the same format and provide the same information as required on the Schedule of Purchases (1A), with the exception of column 2. List all suppliers, dates received, invoice numbers, gallons, and amount of aviation fuel tax paid. Enter total amount of tax paid gallons purchased during the quarter on Line 3, Section I.

References

The following documents were mentioned in this form and are incorporated by reference in the rules indicated below. The forms are available online at floridarevenue.com/forms.

Form RT-6	Florida Department of Revenue Employer's Quarterly Report	Rule 73B-10.037, F.A.C.
Form DR-835	Florida Department of Revenue Power of Attorney and Declaration of Representative	Rule 12-6.0015, F.A.C.



Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters

Ver. 2019 1.0

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Changes

Title	Description of Change
Introduction	Implement motor fuel XML

1 Introduction

The Florida Department of Revenue has established an electronic file and pay program for Terminal Operators and Terminal Suppliers for the Motor Fuel Taxes Program.

Terminal operators and terminal suppliers are required to file electronically. Florida law imposes a monthly penalty of \$5,000 for failing to file electronically.

Tax information is available on the Department's website at floridarevenue.com/taxes/taxesfees.

Current and historic tax and interest rates are available on the Department's website at floridarevenue.com/taxes/rates.

2 Purpose

The Department has established an electronic file and pay program for motor fuel taxes using Extensible Markup Language (XML) format. The transmission method is uploading via SecureNet.

This user guide provides electronic filers with the necessary information to successfully implement the state electronic filing program and identifies those items which are unique to the electronic filing of the Florida motor fuel taxes.

3 Definitions

BSWA: The Department's service provider for intake and processing of electronic motor fuel taxes returns.

Department: Florida Department of Revenue.

TIGERS: Tax Implementation Group for E-Commerce Requirements Standards, a subgroup of the National Standards Institute's Accredited Standards Committee X12 Government Subcommittee.

Reporting period: The calendar period that must be reported on a specific tax return.

SoftwareID: An identification value created by the Department.

4 Responsibilities

The following compliance requirements must be met:

- **Department**
 - Provide vendors with the *Software Development Application* (DR-600001).
 - Respond to inquiries within one to two business days.
 - Facilitate testing efforts.
 - Communicate tax rate, system and schema changes.
 - Approve tested software.
 - Provide vendors with a SoftwareID upon the successful completion of testing.
- **BSWA**
 - Provide support for SecureNet account(s).
- **User**
 - Submit a completed *Software Development Application* (DR-600001).
 - Adhere to all State procedures, requirements and specifications.

Develop tax preparation software in accordance with statutory requirements of the Department return preparation instructions.

- Provide accurate Florida returns in correct electronic format for transmission.
- Refrain from developing software to support electronic filing (transmission) of any form that will be submitted to the Department without prior approval.
- Prevent electronic transmission of returns and/or supporting documents or schedules not approved for electronic filing by the Department. This is inclusive of those not supported for electronic filing as well as those supported but not successfully tested or approved by the Department.

The first step is to review the following documents in the MFT_XML_Schemas_v2018_1.0 folder:

- 2018 XPath Document
- 2018 Florida XML Schemas

5 About Filing and Paying Electronically

5.1 Accepted Forms and Schedules

The Department supports the following forms and schedules for motor fuel taxes processing:

- *Terminal Supplier Fuel Tax Return* (DR-309631)
- *Terminal Operator Information Return* (DR-309636)

There is **no signature** requirement for any of the forms that are submitted electronically. An electronic return is deemed signed when an individual who is authorized to sign includes his or her name in the electronic return data field and identifies it as a signature.

5.2 Return Types

Acceptable return types are original and supplemental.

5.3 Address Updates

Address updates should be completed in a timely manner to ensure taxpayers receive timely notification. Notify the Department of address changes at floridarevenue.com/taxes/updateaccount.

5.4 Account Cancellations

Accounts can be closed at floridarevenue.com/taxes/updateaccount.

5.5 Timely Filing

Returns are due to the Department on the 1st day of the month following the collection period. Returns will be considered late if they are not received on or before the 20th day of the month following the collection period. If the 20th day is a Saturday, Sunday, state or federal holiday, returns will be accepted as timely if filed on the next business day.

Returns with a payment included must adhere to the payment due date for the payment to be considered timely.

For specific due dates on electronic returns and payments for the current year, refer to the *Florida eServices Calendar of Electronic Payment Deadlines* (Form DR-659) available on the Department's website at floridarevenue.com/forms.

5.6 Payment Methods

Due to federal security requirements, the Department cannot process international ACH transactions. This applies to any portion of the money used in the payment coming from any financial institution located outside of the US or its territories.

- **ACH Debit** - Taxpayers may pay the balance due by authorizing an electronic funds withdrawal. The payment amount cannot be greater than the total amount due on the electronic tax return. The taxpayer must specify the bank account from which they wish to have the payment withdrawn and the date on which the withdrawal will be made.
- **ACH Credit** - Taxpayers who would like to pay using ACH Credit must enroll for e-Services and obtain banking software that uses the necessary addendum (CCD+Addenda Record Format). For more information about ACH Credit, contact the Department's Taxpayer Assistance at 850-488-6800 Monday – Friday, excluding holidays.

6 XML Documents

Review all provided information. You can create your XML document by following the samples provided in the XML schema folder. However, some of the tags in the sample XML documents are not needed for Florida. Samples only illustrate the structure of the XML documents

6.1 XPath Documents

The XPath document contains required tags (elements) that Florida will validate. Your file must contain all the required tags within the XPath Document to be valid. This document outlines important information that will be used to construct your file. This data includes the following:

- Cross-walk from Florida return fields to XML tags
- Schema Category
- Field Rules/Validations
- Error codes/warning messages

The XPath has the following workbooks:

- DR-309361 & DR-309636 Lines
- Acknowledgement
- Alert Codes
- Product Codes

6.1.1 Using the XPath Document

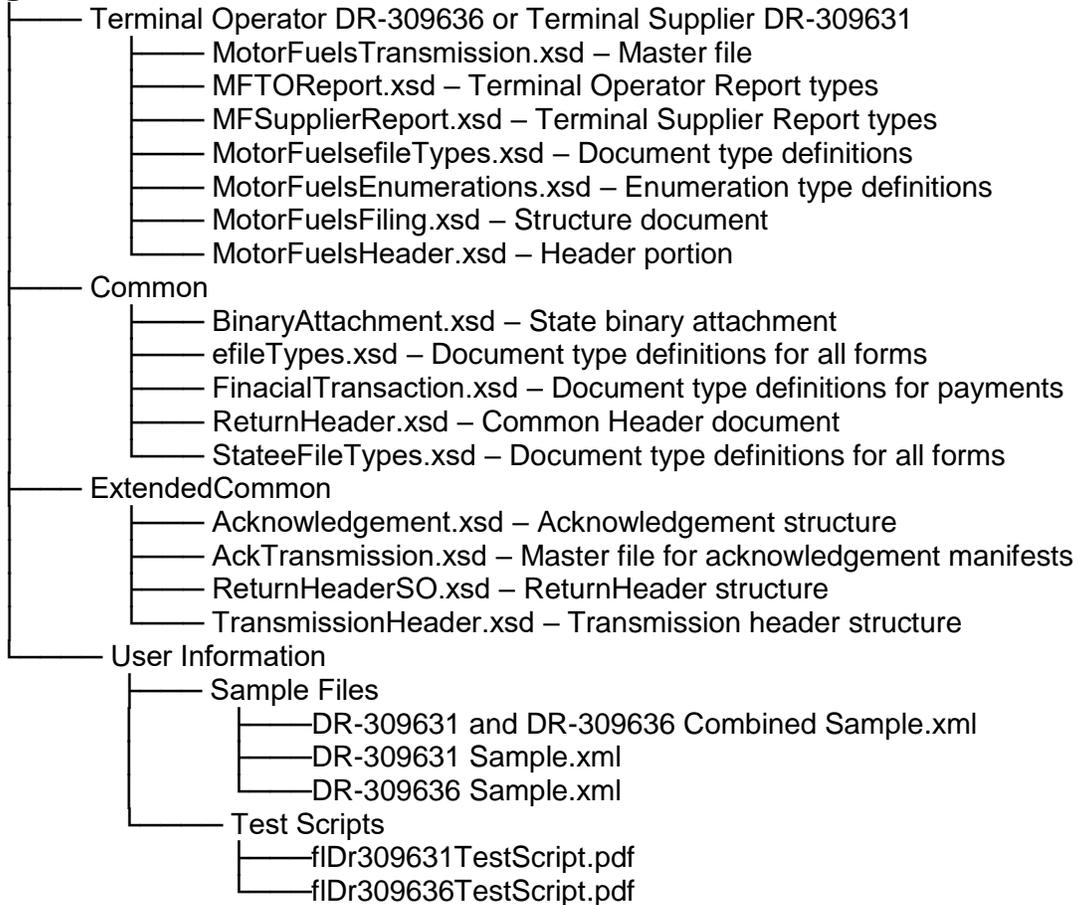
The Department uses an absolute location path which consists of one or more steps and begins with forward slash (/) with each step separated by a forward slash (/) and each attribute separated by a commercial at (@). Use the XPath document to navigate through elements and attributes in an XML document. The DR-309636 Lines and DR-309361 Lines XPath workbook has the following information:

Column Header	Purpose
XPath	This field provides the absolute location path for each element and attribute.
Efile Type	This field provides the data type.
Length	This field provides the maximum field length for each element and attribute.
Req'd	This field provides the element's and attribute's status (Req = Required, Opt = Optional, Cond = Conditional)
Occurs	Provides the minimum and maximum number of occurrences for the node or field.
Notes/Comments	This field provides the rules and validations performed for each element or attribute.

6.2 Florida State Schemas

The Department uses a XML schema set based on the Motor Fuels Excise Tax (MFET) version 3.0 schema set by the TIGERS National Standards. Florida is currently using version 2018 1.0.

6.2.1 Figure 1



7 Software Texting and Approval

7.1 Developer Testing

Developers must complete and return the *Software Development Application* (DR-600001) prior to any testing.

Developers are required to use the Department's specified schema. Testing of software developed for electronic filing is mandatory. All software must be tested using state scenarios. The Department's test scenarios are provided in the zip package.

Schema validation and business rules are defined for each field or data element. The XPath spreadsheet includes information on each field including: type, format, length, negative values, and the business rules or other edits. Developers must closely follow the requirements for each field to ensure proper data formatting.

- Software developers should apply data from the XPath spreadsheet or tax forms to the appropriate data element from the XML schema.
- All XML data must be well formed. All schedules, forms, and occurrences should be supported to maximize this service.

- Developers will be provided approval for use of their software product for production filing when all test scenarios have been successfully validated. Only software approved for production filing may be released and distributed by the developer.
- Any developer wishing to conduct testing in addition to the scenarios supplied and required by the Department should notify the Department prior to test submission.
- No production returns may be submitted prior to being approved for production filing or using the SoftwareID provided for testing.

The Test system account registration data may not be current, and results may not be fully representative of the production environment.

Test submissions are transmitted using the same method as production returns. Test files must be designated for testing by setting field "ProcessType" as "T". In addition, your production SoftwareID will be provided only upon successful completion of testing.

Approval of software for electronic filing **does not** include approval of any form developed/produced for hardcopy submission to the Department. Once you have received a confirmation number from your submitted test file, please send an email, attaching the manifest confirmation, test file, return PDFs created by your software and the SecureNet system, to **EXD-Fuels@floridarevenue.com**. In the subject line of your email, please enter your company name and the wording "Requesting XML Production Credentials." Please allow two business days to receive a response.

Formal confirmation will be provided when software has been successfully tested, and a SoftwareID issued. Only software approved for production filing may be released and distributed.

7.2 Continued Testing

The Department will monitor the quality of electronic transmissions and will contact the software developer to resolve issues. As a part of the monitoring process, the Department may take the following actions:

- Monitor complaints about electronic filers; and/or
- Issue warning or suspension letters as appropriate (*see Section 10 – Production Monitoring and Suspension*).

In addition, the Department may require annual or other periodic testing.

7.3 Testing for Existing Filers

Filers migrating from EDI to XML, who are submitting returns that do not contain inventory, receipts or disbursements, are required to do the following:

- Successfully transmit a no activity test file. (*Test file will be provided*)

Note: You will be granted conditional approval status upon receipt of an error and warning free test file.

Filers migrating from EDI to XML, who are submitting returns that contain inventory, receipts or disbursements, are required to:

- Successfully transmit matching XML and EDI filed returns for two consecutive periods.
- Designate EDI submission files for production, setting "ProcessType" as "P," and submit to SecureNet (*see Section 8 – Transmitting the File*).
- Designate XML submission files for testing, setting "ProcessType" as "T," and submit to SecureNet (*see Section 8 – Transmitting the File*).

Email copies of your manifest and return PDFs created by your software and the SecureNet system to: **EXD-Fuels@floridarevenue.com**.

7.4 Testing for New Filers

Filers who submit paper returns that do not contain inventory, receipts or disbursements, are required to do the following:

- Successfully transmit a no activity test file. (*Test file will be provided*)

Note: You will be granted conditional approval status upon receipt of an error and warning free test file.

Filers who submit paper returns that contain inventory, receipts or disbursements, are required to do the following:

- Successfully transmit two original test returns for the most recent months.
- Include each of the data elements below:
 - Beginning and ending inventory figures for the first test cycle
 - Detail transactions for each schedule and product type that you report
 - Credit memos issued by the Department (if applicable)
 - Penalty and interest (if applicable)

Email copies of your paper returns, your manifest and return PDFs created by your software and the SecureNet system to: **EXD-Fuels@floridarevenue.com**.

8 Transmitting the File

8.1 Testing for New Filers

Packaging of data and transmission payload must be in the proper format. Users of software approved for efilings providers can submit files to the Department for processing.

- Each submission must be submitted in the agreed upon XML format.
- Zip Archiving is **not** supported.
- Multiple operator or supplier returns may be included in a single file.
- Any structure error codes such as "X1" will need to be supported by the software developers or in-house developer prior to contacting the Department. If your customer contacts the Department with an "X1" error, then they will be informed to contact their software provider. Software developers or in-house developers may contact the Department for support.

8.2 File Transmission

To access SecureNet, go to the Department's File and Pay webpage at **floridarevenue.com/taxes/filepay**, then under the Upload a File Using SecureNet section select "Fuel Tax - Terminal Operator or Supplier".

To transmit a file using SecureNet:

- Click on the "MyFlorida" image.
- If you are a new user, click on the "New User" Button.
 - Fill in the necessary information and click on the submit button. Your Password will be mailed to you via the email address you entered. Once you have retrieved your password, you will enter your UserID and Password as a "Registered User."
- Enter your UserID and Password and click "Login."
- Select "SendFile."
- Select "Fuel XML (Terminal Suppliers & Terminal Operators)."
- Select "Test Only."
- Click the "Click to Continue!" button.

- Select “Browse...” then select your file. Click the “Upload file” button.

Screenshots are provided through the “Click HERE for instructions” link on the SecureNet site.

The Department will provide two courtesy emails, as follows:

- A **Trace Number email** after receiving your file (see [Section 12.2 – Trace Email](#)). This email contains the Trace Number as acknowledgement of receipt of the transmission. This indicates your file has been received but has not yet been validated for errors.
- A **File Received email** informing you that you may access the manifest via SecureNet (see [Section 12.3 – Received File Email](#)). You should check for any errors that may need correcting for file resubmission or with a confirmation number if no errors.

Note: These emails **do not** mean your file was accepted by the Department.

9 Acknowledgement System

The Department will generate a manifest for all files received. The acknowledgment system will provide a manifest, a list of alerts messages in TXT and CSV formats, and a PDF mockup of the return. For SecureNet users to review manifests, you will need to login to your SecureNet account and select the “ReceiveFile” option. This option will display the manifest for each submission received. It is the responsibility of the transmitter to review the manifest for any errors or warnings and resubmit or amend filings as may be required.

The Florida manifest indicates the returns are either accepted or rejected.

- **Accepted** - This manifest indicates the electronic return was received and successfully completed the validation process. Every manifest for accepted submissions should contain a confirmation number. The manifest should be retained as your official documentation of your file being **accepted**. No further action is required regarding the transmission.
- **Rejected** - This manifest indicates the electronic return was received and failed to successfully complete the validation process. The manifest will contain an error code(s) indicating the error(s) that caused the rejection. The error(s) must be corrected and the return can then be re-transmitted. There are no grace periods for re-submissions.

This is not a real-time update system. **Please allow 24 to 48 hours** to process the return information. Error and warning codes with descriptions are posted in the XPath document under the “Alert Codes” tab. Due to the time needed to process return information, the information displayed may not include recently filed corrections still in process.

9.1 Missing Manifests

All submissions should receive a manifest within 24 to 48 hours. In the event a manifest is not made available within that time, please send an email to EXD-Fuels@floridarevenue.com.

The body of the email must contain the **file trace number** and **file name**. For faster processing, also include the FEI (Federal Employment Identification) number and transmission date.

9.2 Edits and Verifications

Returns that are rejected will receive an error message. Returns with only warning messages will be accepted, provided there are no errors.

10 Production Monitoring and Suspension

The Department reserves the right to suspend the electronic filing privilege of any electronic filer or software developer who deviates from the requirements, specifications, and procedures stated in this guide or any corresponding administrative rules, or who does not consistently

transmit error-free returns. When suspended, the electronic filer or software developer will be advised of the requirements for reinstatement into the program.

11 Contact Information

Contact the Department with any question(s) or comment(s) you have regarding the electronic filing program.

- Technical issues or Testing:
 - **EXD-Fuels@floridarevenue.com**
 - Subject Line: Motor Fuel XML
- Florida Department of Revenue Website:
 - **floridarevenue.com**
- Taxpayer Assistance:
 - 850-488-6800
- State of Florida Website:
 - **myflorida.com**

12 Appendices and Accompaniments

12.1 Accompaniments

Document Title	Purpose
2018 XPath Document	
2018 Florida XML Schemas	
2018 Test Files	

12.2 Accompaniments

Sender: secure@bswa.net
Subject: Received File Trace Number
Body:

```
*****
* This is an auto-generated email, please do not respond to this message.
*****

*****
* File Trace Number = RF-[yyyymmdd0nnnnnnn]
* Received File - Date and Time = [date] [time] [time zone]
*****

File Type                = MFT_XML_TEST
Name of File Received    = [filename]
Received File Status     = RECEIVED SUCCESSFULLY

***** IMPORTANT *****
* Please allow 24 to 48 hours for us to analyze and process your file. We will post a final
* acknowledgment with confirmation or error(s) to your BSWA SecureNet account when
* processing is complete.
*****
```

This **does not** mean your file was accepted by the Department (see Section 9 – Acknowledgment System).

12.3 Received File Email

Sender: secure@bswa.net

Subject: You have a file at Ritx-Secure.Bswa.Net

Body:

You have a new file ready for view or download at BswaSecure.net Please use the following link to open the login page

<https://Ritx-Secure.Bswa.Net/FloridaDor>

Your XML Manifest filename: MftManifestV1_[nnnnnnn].xml

This **does not** mean your file was accepted by the Department (see [Section 9 – Acknowledgment System](#)).

ATTACHMENT 3



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

March 12, 2019

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Beau Beaubien, Director of Cabinet Affairs
Leah Trilling, Deputy Director of Cabinet Affairs

The Honorable Jimmy Patronis, Chief Financial Officer
Attention: Robert Tornillo, Director of Cabinet Affairs
Brock Juarez, Deputy Director of Cabinet Affairs

The Honorable Ashley Moody, Attorney General
Attention: Dan Olson, Governmental Affairs Director
Erin Sumpter, Deputy Director of Cabinet Affairs

The Honorable Nikki Fried, Commissioner of Agriculture
Attention: Kyle W. Troop, Director of Cabinet Affairs

THROUGH: Jim Zingale, Executive Director

FROM: Debbie Longman, Director, Legislative and Cabinet Services

SUBJECT: Request Approval to Hold Public Hearings on Proposed Rules

Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact: No impact

The Department has reviewed these proposed amended rules for compliance with sections 120.54(3)(b) and 120.541, F.S. These proposed rules will not have an adverse impact on small businesses, small counties, or small cities and will not have an increased regulatory cost in excess of \$200,000 within one year. Additionally, they will not have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

What is the Department requesting? Section 120.54(3)(a), F.S., requires the Department to obtain Cabinet approval to hold public hearings for proposed amended rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register*.

Why are the proposed rule amendments necessary?

The proposed amendments to *Distribution to Fiscally Constrained Counties Application* (Form DR-420FC) are necessary because of changes in Florida law. The Department is removing the option to apply for tax losses from reductions in equipment used in certain citrus fruit packing and processing because this option applied to Fiscal Year 2018-19 and the application period has ended for this program (sections 42 and 43 of chapter 2018-118, Laws of Florida, created s. 218.135, F.S.). The Department is adding an option to apply for tax loss associated with the abatement process in s. 197.318, F.S., (section 41 of ch. 2018-118, L.O.F., created s. 218.131, F.S.), which has an application deadline of November 15, 2019. The Department is amending *Certification of Tax Deed Application*, *Tax Collector's Warrant*, and *Agricultural Income and Information* (Forms DR-513, DR-517, and DR-546, respectively) to reflect changes in Florida law, clarify a confusing provision on the tax collector's warrant, and reduce taxpayer burden in providing information on agricultural leases and rental properties.

What do the proposed amendments to these rules do?

Rule 12D-16.002, F.A.C., Index to Forms.

- Amend Form DR-420FC, *Distribution to Fiscally Constrained Counties Application*, to capture the reduction in ad valorem taxes from implementation of s. 197.318, F.S., Abatement of taxes for residential improvements damaged or destroyed by Hurricane Hermine, Hurricane Matthew, or Hurricane Irma. Also removes expired provisions related to the process for fiscally constrained counties to apply for appropriated monies for the reduction in tangible personal property value for citrus production/packing which applied to FY 2018-19.
- Amend Form DR-513, *Certification of Tax Deed Application*, to change "Ownership and encumbrance report fee" to "Property information report fee," remove "Sign here" where the tax collector or designee and the clerk of court or designee sign the form, and add "Total Paid" to the instructions to the clerk of court.
- Amend Form DR-517, *Tax Collector's Warrant*, to change "Taxes paid for the year 20__" to "Taxes for the year 20__."
- Amend Form DR-546, *Agricultural Income and Information*, to simplify and remove unnecessary language to encourage voluntary reporting related to agricultural properties.

Were comments received from external parties?

No. The Department scheduled a rule development workshop for February 13, 2019, if requested in writing. The Department received no requests for a workshop and no workshop was held. The Department received no written comments on the rule amendments.

Attachments

- Summaries of the proposed rules, which include:
 - o Statements of facts and circumstances justifying the rule
 - o Federal comparison statements
- Draft Notice of Proposed Rule with rule text
- Incorporated materials

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
PROPOSED AMENDMENTS TO RULE 12D-16.002, F.A.C

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12D-16.002, F.A.C., incorporate changes the Florida Legislature enacted in Chapters 2017-132 and 2018-118, Laws of Florida. The proposed amendments to *Distribution to Fiscally Constrained Counties Application* (Form DR-420FC) are necessary because of changes in Florida law. The Department is removing the process by which fiscally constrained counties were to apply for relief from tax losses due to reductions in ad valorem collections for equipment used in certain citrus fruit packing and processing. This relief applied to Fiscal Year 2018-19, and the deadline for the application was November 15, 2018 (sections 42 and 43 of chapter 2018-118, L.O.F., created s. 218.135, Florida Statutes.). The Department is adding an option to apply for tax losses associated with the abatement process in s. 197.318, F.S., (section 41 of ch. 2018-118, L.O.F., created s. 218.131, F.S.), which has an application deadline of November 15, 2019. The Department is amending *Certification of Tax Deed Application, Tax Collector's Warrant, and Agricultural Income and Information* (Forms DR-513, DR-517, and DR-546, respectively) to reflect changes in Florida law, clarify information contained on the tax collector's warrant, and reduce taxpayer burden in providing information on agricultural leases and rental properties.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The proposed amendments are necessary to incorporate changes the Florida Legislature enacted in s. 3 of Chapter 2017-132 and ss. 41, 42 and 43 of chapter 2018-118, L.O.F. The Department is also amending a form for administrative clarity.

FEDERAL COMPARISON STATEMENT

The provisions contained in this proposed amended rule chapter do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP FEBRUARY 13, 2019

The Department of Revenue published a Notice of Rule Development for proposed amendments to Rule 12D-16.002, F.A.C., in the Florida Administrative Register on January 30, 2019 (Vol. 45, No. 20, pp. 482-483). The Department scheduled a rule development workshop for February 13, 2019, if requested in writing. The Department received no requests for the workshop and no workshop was held. The Department received no written comments on the rule amendments.

NOTICE OF PROPOSED RULE

FLORIDA DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of amending *Distribution to Fiscally Constrained Counties Application* (Form DR-420FC) is to delete the option to apply for tax losses relating to the reduction in tangible personal property value for citrus production/packing equipment rendered unused due to Hurricane Irma or citrus greening and add the option to apply for offsets from the reduction in ad valorem tax revenue resulting from implementation of section 197.318, Florida Statutes. The purpose of amending *Certification of Tax Deed Application* (Form DR-513) is to update the form to match language used in s. 197.502, F.S. The purpose of amending *Tax Collector's Warrant* (Form DR-517) is to accept a request from the Florida Tax Collector Association to remove the word "paid." The purpose of amending *Agricultural Income and Information* (Form DR-546) is to minimize the form to reduce the burden on the taxpayer and increase property owner response. The effect of these proposed amendments is that affected parties will have updated forms available that comply with current law. Rule text is on the Department's website at <http://floridarevenue.com/rules>.

SUMMARY: The proposed form amendments implement statutory provisions based on current law.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND

LEGISLATIVE RATIFICATION:

The Agency has determined that this rule 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 Statement of Estimated Regulatory Cost (SERC) has not been prepared by the Agency.

The Agency has determined that this proposed rule is not expected to require legislative ratification based on the SERC or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for a SERC was triggered under Section 120.541(1), F.S.; and, 2) based on past experiences with activities for providing the public tax information and rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S. Any person who wishes to provide information regarding a SERC, or to provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 195.027(1), 213.06(1) FS.

LAW IMPLEMENTED: 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.12, 218.125, 218.135, 218.66, 218.67 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: TBD.

PLACE: TBD.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in any rulemaking proceeding before the Property Tax Oversight program is asked to advise the Department at least 48 hours before the proceeding by contacting Mike Cotton at (850)617-8870. Persons with hearing or speech impairments may contact the Department using the Florida Relay Service, which can be reached at (800)955-8770 (Voice) and (800)955-8771 (TDD).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Mike Cotton, Tax Law Specialist, Property Tax Oversight program, Department of Revenue, 2450 Shumard Oak Boulevard, Tallahassee, Florida 32315-3000, telephone (850)617-8870, mike.cotton@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
PROPERTY TAX OVERSIGHT PROGRAM
CHAPTER 12D-16, FLORIDA ADMINISTRATIVE CODE
ADMINISTRATION OF FORMS
AMENDING RULE 12D-16.002

12D-16.002 Index to Forms.

(1) The following paragraphs list the forms adopted by the Department of Revenue. A copy of these forms may be obtained from the Department’s website at <http://floridarevenue.com/property/>, or by writing to: Property Tax Oversight Program, Department of Revenue, Post Office Box 3000, Tallahassee, Florida 32315-3000. The Department of Revenue adopts, and incorporates by reference in this rule, the following forms and instructions:

Form Number	Form Title	Effective Date
(2)	through (14)(b) No change	
(14)(c) DR-420FC	Distribution to Fiscally Constrained Counties Application https://www.flrules.org/Gateway/reference.asp?No=Ref-____09847	<u>xx/xx</u> 09/18
(14)(d) through (47)(a)	No change.	
(47)(b) DR-513	Certification of Tax Deed Application (r. 4/16) https://www.flrules.org/Gateway/reference.asp?No=Ref____06516	<u>xx/xx</u> 4/16

(47)(c) through (48)(d) No change.

(48)(e) DR-517 Tax Collector's Warrant (~~4/16~~) xx/xx 1/01

<https://www.flrules.org/Gateway/reference.asp?No=Ref>

06518

(49) through (54) No change.

(55) DR-546 Agricultural Income and Information (~~11/12~~) xx/xx

<https://www.flrules.org/Gateway/reference.asp?No=Ref> (~~11/12~~)

01808

(56) through (61) No change.

Rulemaking Authority 195.027(1), 213.06(1) FS. Law Implemented 92.525, 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 213.05, 218.12, 218.125, 218.135, 218.66, 218.67 FS. History—New 10-12-76, Amended 4-11-80, 9-17-80, 5-17-81, 1-18-82, 4-29-82, Formerly 12D-16.02, Amended 12-26-88, 1-9-92, 12-10-92, 1-11-94, 12-27-94, 12-28-95, 12-25-96, 12-30-97, 12-31-98, 2-3-00, 1-9-01, 12-27-01, 1-20-03, 1-26-04, 12-30-04, 1-16-06, 10-2-07, 3-30-10, 11-1-12, 9-10-15, 4-5-16, 6-14-16, 1-9-17, 9-19-17, 1-17-18, 4-10-18, 9-17-18, xx-xx-xx.

NAME OF PERSON ORIGINATING PROPOSED RULE: Mike Cotton

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and
Cabinet.

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: TBD.

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: January 30,
2019.



DISTRIBUTION TO FISCALLY CONSTRAINED COUNTIES APPLICATION

Application is due November 15

_____County

Year 20

	1	2	3	4	5	6	7	8
Taxing Jurisdiction Levy	Current Year Taxable Value	Current Year Reduction Due to s. 218.12, F.S.	Current Year Reduction Due to Conservation Lands	Reduction in Revenue from Abatement for Hurricanes Hermine, Matthew, or Irma	Current Year Millage Levy	Prior Year Millage Levy	Current Year Rolled-Back Rate	Current Year Maximum Millage with Majority Vote
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				
	\$	\$	\$	\$				

Column 1: DR-420, Line 4
 Column 2: Property appraiser estimate (See page 2.)
 Column 3: Property appraiser estimate (See page 2.)
 Column 4: Taxing jurisdiction reduction (See page 2.)

Column 5: Current year millage levy as certified to the property appraiser by the county and included on the tax bill

Column 6: DR-420, Line 10
 Column 7: DR-420, Line 16
 Column 8: DR-420MM, Line 13

Signature of property appraiser

Date

Signature of county official

Date

Instructions

Fiscally constrained counties should use this form to apply for legislatively appropriated funds to offset the reductions in property tax revenue that are a direct result of each of the following:

- a. Provisions in Article VII of the Florida Constitution including the additional \$25,000 homestead exemption, the \$25,000 tangible personal property tax exemption, homestead assessment difference transferability, and the 10% assessment increase limitation on nonhomestead property. (Section 218.12, Florida Statutes)
- b. Sections 3(f) and 4(b) of Article VII, Florida Constitution, including the tax exemption for real property dedicated in perpetuity for conservation purposes and classified use assessments for land used for conservation purposes. (Section 218.125, F.S.)
- c. Section 218.131, F.S., includes the offset for taxes lost associated with reductions in ad valorem revenue of certain residences in Monroe County and by fiscally constrained counties as a direct result of the implementation of s. 197.318, F.S.

Qualifying counties are those qualifying as fiscally constrained counties as defined in s. 218.67(1), F.S. The property appraiser of a qualifying county should complete this form to apply for these funds.

List information for all millage levies by the county government, special districts dependent on the county, and county municipal service taxing units. This includes operating levies, debt service levies, and millages levied for two years or less under s. 9(b), Article VII, of the Florida Constitution. Do NOT include levies by taxing jurisdictions other than those listed above.

For each levy, include columns 1 through 5. When applicable, include columns 6, 7, and 8.

Col 1. Current Year Taxable Value: Form DR-420, line 4.

For debt service millages and millages levied for two years or less under s. 9(b), Article VII of the Florida Constitution, the current taxable value should be the value included on the current year DR-420DEBT.

Col 2. Current Year Reduction in Taxable Value due to s. 218.12, F.S.: estimated by property appraiser.

Calculate the reduction in taxable value caused by:

- The additional \$25,000 homestead exemption for non-school levies.
- The \$25,000 tangible personal property exemption.
- The 10% assessment increase limitation on nonhomesteaded property.
- Homestead assessment differences first transferred on the current tax roll.

The estimated values should be comparable to the values certified on Forms DR-420, DR-489, and DR-403. The estimate should NOT include any impact of the above provisions on property that is already totally exempt from taxation.

Col 3. Current Year Reduction in Taxable Value Due to Property Used for Conservation Purposes: estimated by property appraiser

Calculate the reduction in taxable value caused by:

- The tax exemption for real property dedicated in perpetuity for conservation purposes.
- Classified use assessments for land used for conservation purposes.

The estimated values should be comparable to the values certified on Form DR-420, DR-489, and DR-403. The estimate should NOT include any impact of the above provisions on property that is already totally exempt from taxation.

Col. 4. Reduction in ad valorem tax revenue resulting from the implementation of s. 197.318, F.S.

For 2019 tax year, enter the reductions in ad valorem tax revenue experienced by Monroe County, fiscally constrained counties defined in s. 218.67(1), F.S., and all taxing jurisdictions within these counties, as a result of the implementation of s. 197.318, F.S., Abatement of taxes for residential improvements damaged or destroyed by Hurricane Hermine, Hurricane Matthew, or Hurricane Irma. The tax collector must provide a report to the Department showing the reduction in ad valorem taxes for the taxing jurisdiction.

- Col 5. Current Year Millage Levy: Millage levy as certified by the county to the property appraiser and included on the tax bill.
- Col 6. Prior Year Millage Levy: Form DR-420, line 10, if applicable.
- Col 7. Current Year Rolled-back Rate: Form DR-420, line 16, if applicable.
- Col 8. Current Year Maximum Millage with Majority Vote: Form DR-420MM, line 13, if applicable.

Applications are due by November 15.

Mail your application to:

Florida Department of Revenue
Property Tax Oversight: Fiscally Constrained Counties
P.O. Box 3000
Tallahassee, Florida 32315-3000

Or Email your signed application to:

PTOResearchAnalysis@FloridaRevenue.com

Note: Section 192.047(2), Florida Statutes, provides "When the deadline for filing an ad valorem tax application or return falls on a Saturday, Sunday, or legal holiday, the filing period shall extend through the next working day immediately following such Saturday, Sunday, or legal holiday."

References

This form mentions the following documents, which are incorporated by reference in Rule 12D-16.002, Florida Administrative Code. The forms are available on the Department of Revenue's website at <http://floridarevenue.com/property/Pages/Forms.aspx>.

<u>Form Number</u>	<u>Form Title</u>
DR-420	Certification of Taxable Value
DR-420MM	Maximum Millage Levy Calculation, Final Disclosure
DR-420DEBT	Certification of Voted Debt Millage
DR-489	Tax Roll Certification
DR-403	Tax Roll Certification



CERTIFICATION OF TAX DEED APPLICATION

Sections 197.502 and 197.542, Florida Statutes

DR-513
Rule 12D-16.002 F.A.C.
Effective xx/xx
Page 1 of 2

Part 1: Tax Deed Application Information

Applicant		Application date	
Property description		Certificate #	
		Date certificate issued	

Part 2: Certificates Owned by Applicant and Filed with Tax Deed Application

Column 1 Certificate Number	Column 2 Date of Certificate Sale	Column 3 Face Amount of Certificate	Column 4 Interest	Column 5: Total (Column 3 + Column 4)
#				
#				
#				
#				
#				
#				
#				

Part 2: Total*

Part 3: Other Certificates Redeemed by Applicant (Other than County)

Column 1 Certificate Number	Column 2 Date of Other Certificate Sale	Column 3 Face Amount of Other Certificate	Column 4 Tax Collector's Fee	Column 5 Interest	Total (Column 3 + Column 4 + Column 5)
#					
#					
#					
#					
#					
#					
#					

Part 3: Total*

Part 4: Tax Collector Certified Amounts (Lines 1-7)

1. Cost of all certificates in applicant's possession and other certificates redeemed by applicant	(*Total of Parts 2 + 3 above)
2. Delinquent taxes paid by the applicant	
3. Current taxes paid by the applicant	
4. Property information report fee	
5. Tax deed application fee	
6. Interest accrued by tax collector under s.197.542, F.S. (see Tax Collector Instructions, page 2)	
7. Total Paid (Lines 1-6)	

I certify the above information is true and the tax certificates, interest, property information report fee, and tax collector's fees have been paid, and that the property information statement is attached.

_____ County, Florida

Date _____, 20__

Signature, Tax Collector or Designee

Part 5: Clerk of Court Certified Amounts (Lines 8-15)	
8. Processing tax deed fee	
9. Certified or registered mail charge	
10. Advertising charge (see s.197.542, F.S.)	
11. Recording fee for certificate of notice	
12. Sheriff's fees	
13. Interest (see Clerk of Court Instructions, page 2)	
14.	Total Paid (Lines 8-13)
15. Plus one-half of the assessed value of homestead property, if applicable under s. 197.502(6)(c), F.S.	
16. Statutory opening bid (total of Lines 7, 14, and 15, if applicable)	
Date of sale _____, 20__	
_____ Signature, Clerk of Court or Designee	

INSTRUCTIONS

Tax Collector (complete Parts 1-4)

Part 2: Certificates Owned by Applicant and Filed with Tax Deed Application

Enter the Face Amount of Certificate in Column 3 and the Interest in Column 4 for each certificate number. Add Columns 3 and 4 and enter the amount in Column 5.

Part 3: Other Certificates Redeemed by Applicant (Other than County)

Total. Add the amounts in Columns 3, 4 and 5

Part 4: Tax Collector Certified Amounts (Lines 1-7)

Line 1, enter the total of Part 2 plus the total of Part 3 above.

Total Paid, Line 7: Add the amounts of Lines 1-6

Line 6, Interest accrued by tax collector.

Calculate the 1.5 percent interest accrued from the month after the date of application through the month this form is certified to the clerk. Enter the amount to be certified to the clerk on **Line 6**. The interest calculated by the tax collector stops before the interest calculated by the clerk begins. See Section 197.542, F.S., and Rule 12D-13.060(3), Florida Administrative Code.

The tax collector's interest for redemption at the time of the tax deed application is a cost of redemption, which encompasses various percentages of interest on certificates and omitted or delinquent taxes under Section 197.502, F.S. This interest is calculated before the tax collector calculates the interest in Section 197.542, F.S.

Attach certified statement of names and addresses of persons who must be notified before the sale of the property. Send this form and any required attachments to the Clerk of Court within 10 days after it is signed.

Clerk of Court (complete Part 5)

Line 13: Interest is calculated at the rate of 1.5 percent per month starting from the first day of the month after the month of certification of this form through the last day of the month in which the sale will be held. Multiply the calculated rate by the total of **Line 7**, minus **Line 6**, plus **Lines 8** through **12**. Enter the amount on **Line 13**.

Line 14: Total Paid Enter the total of Lines 8-13. Complete Lines 15-16, if applicable.



TAX COLLECTOR'S WARRANT

For collecting personal property taxes authorized under Sections 197.412 and 197.413, Florida Statutes

No. _____

State of Florida

County of _____



ss

To _____, Sheriff, _____ County, Florida.

Personal property taxes have been levied and assessed in this county against _____ for the year 20__.

The amounts below have not been paid and are delinquent	
Taxes for the year 20__	
Interest	
Penalties	
Advertising costs	
Attorney's fees	
Warrant fee	
Collection cost	
TOTAL to be collected	

This warrant requires you to seize any personal property belonging to: [\(Enter name and address.\)](#)

or any property he or she has equity in or custody or control over within your County, to pay the sum of \$_____ as shown above, and any additional costs and charges incurred in executing this warrant. The tax collector may sell the property as provided in s. 197.413, F.S.

A return is due by _____, 20__.

Signed at _____, Florida on _____, 20__.

Signature, tax collector

County, Florida

Deputy Tax Collector's Return
 (without making levy)

This writ was received on _____, 20__
 and was executed in _____ County,
 Florida, on _____, 20__
 by collecting from _____
 the sum of \$ _____ and \$ _____ costs,
 without making a levy.

Signature, deputy tax collector _____ Date _____
 _____ County, Florida

Deputy Tax Collector's Return
 (if levy and sale is made)

This writ was received on _____, 20__
 and was executed in _____ County,
 Florida, on _____, 20__
 by levying on property belonging to _____

described as follows: _____

After giving the required notice, the property was sold
 to the highest and best bidder,

for \$ _____.

Amount of sale	\$ _____
Less costs of levy and sale (see bill attached)	– \$ _____
Net amount from sale	\$ _____

Signature, deputy tax collector _____ Date _____
 _____ County, Florida

Costs of Levy and Sale

Making levy	\$ _____
_____ miles traveled at _____ cents per mile	\$ _____
Advertising sale	\$ _____
Drayage and storage	\$ _____
Herding and driving livestock	\$ _____
Care of livestock	\$ _____
Other expenses incurred	\$ _____
Bill of sale	\$ _____
Return of warrant	\$ _____
Total	\$ _____

No. _____

TAX COLLECTOR'S WARRANT

_____ County, Florida

vs.

Taxes	\$ _____
Interest	\$ _____
Penalties	\$ _____
Advertising costs	\$ _____
Collection costs	\$ _____
Attorney's fees	\$ _____
Warrant fee	\$ _____
Total if paid before levy	\$ _____
Costs of levy and sale	\$ _____
Grand total	\$ _____



AGRICULTURAL INCOME AND INFORMATION

County: _____

Taxpayer Name Fields
 Taxpayer Address Fields
 Taxpayer City/State/ZIP Code Fields

The Department of Revenue reviews the assessment rolls of each Florida county and requests rental information on your agricultural property to help estimate agricultural (greenbelt) land values under section 193.461, Florida Statutes. The Department will keep your response confidential in accordance with the confidential information protection provisions of s. 193.074, F.S. If you do not rent or lease your property, do not return this form.

Instructions:

1. If you rent or lease any property in the county noted above, please complete this form and return it to the Department in the enclosed postage-paid envelope. Report all parcels leased within this county; attach additional pages if necessary.
2. Land Use Type: Specify land use type, such as vegetable, sugarcane, nursery, ornamentals, flowers, foliage, sod, aquaculture, apiculture, improved pasture, semi-improved pasture, or native pasture.
3. Acres: Indicate the total number of agricultural acres rented or leased for each type.
4. Irrigated: Indicate if the land is irrigated – yes or no.
5. Annual Rent/Acre: Indicate the rent per acre by year.

Land Use Type				Annual Rent/Acre		
				Irrigated?	20XX	20XX
Type 1:		Acres:				
Type 2:		Acres:				
Type 3:		Acres:				
Type 4:		Acres:				
Other than a rental or lease agreement, do you have any other business or family relationships with the person or business involved in this agreement? <input type="checkbox"/> Yes <input type="checkbox"/> No						
Does the rental agreement for this parcel include the use of houses, mobile homes, other non-agricultural buildings, or equipment? <input type="checkbox"/> Yes <input type="checkbox"/> No						
If yes, please specify:						
Your Contact Information:						
Name				Job title		
Email address				Phone number		
Date completed						

Thank you for your response. If you have questions, please contact:

Name	Email address	Phone number
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