



## FLORIDA DEPARTMENT *of* STATE

**RON DESANTIS**  
Governor

**CORD BYRD**  
Secretary of State

December 12, 2023

Janet Young  
Agency Rules Coordinator  
Department of Revenue  
2450 Shumard Oak Blvd.  
Tallahassee, FL 32399

Dear Janet Young:

Your adoption package for Rule 12-24.011, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 9:28 a.m. on December 12, 2023. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is January 1, 2024.

Sincerely,

Anya C. Owens  
Administrative Code and Register Director

ACO/al

## Leijon, Alexandra

---

**From:** Tonya Fulford <Tonya.Fulford@floridarevenue.com>  
**Sent:** Tuesday, December 12, 2023 9:28 AM  
**To:** RuleAdoptions  
**Cc:** Martha Gregory; Tammy Miller; Brinton Hevey; Janet Young; Tonya Fulford  
**Subject:** Department of Revenue Rule Certifications  
**Attachments:** 12-3\_CertificationPkt\_2023\_12-12.pdf; 12-3\_Rule\_Text\_2023\_12-12.docx; 12-11\_CertificationPkt\_2023\_12-12.pdf; 12-11\_Rule\_Text\_2023\_12-12.docx; 12-22\_CertificationPkt\_2023\_12-12.pdf; 12-22\_Rule\_Text\_2023\_12-12.doc; 12-24\_CertificationPkt\_2023\_12-12.pdf; 12-24\_Rule\_Text\_2023.12.12.docx; 12-26\_CertificationPkt\_2023\_12-12.pdf; 12-26\_Rule\_Text\_2023.12.12.doc; 12-28\_CertificationPkt\_2023\_12-12.pdf; 12-28\_Rule\_Text\_2023\_12-12.docx; 12-29\_CertificationPkt\_2023\_12-12.pdf; 12-29\_Rule\_Text\_2023.12.12.docx; 12A-1\_CertificationPkt\_2023\_12-12.pdf; 12A-1\_Rule\_Text\_2023.12.12.doc; 12A-16\_CertificationPkt\_2023\_12-12.pdf; 12A-16\_Rule\_Text\_2023.12.12.doc; 12A-19\_CertificationPkt\_2023\_12-12.pdf; 12A-19\_Rule\_Text\_2023\_12-12.docx; 12B-5\_CertificationPkt\_2023\_12-12.pdf; 12B-5\_Rule\_Text\_2023.12.12.doc; 12B-8\_CertificationPkt\_2023\_12-12.pdf; 12B-8\_Rule\_Text\_2023.12.12.doc; 12C-1\_CertificationPkt\_2023\_12-12.pdf; 12C-1\_Rule\_Text\_2023.12.12.doc; 12C-3\_CertificationPkt\_2023\_12-12.pdf; 12C-3\_Rule\_Text\_2023.12.12.doc

**Importance:** High

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good morning,

Attached are the rule certification packet for rules listed below and the final language in word format.

12-3.007	<i>Delegation of Authority</i>
12-11.002	<i>Technical Assistance Advisements and Requests for Technical Assistance</i>
12-22.005	<i>Disclosure Procedures</i>
12-24.011	<i>Public Use Forms</i>
12-26.008	<i>Public Use Forms</i>
12-28.008	<i>Due Date; General Provisions</i>
12-29.001	<i>Scope</i>
12-29.002	<i>Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer;</i>
Rescindment	
12-29.003	<i>Public Use Forms [Florida Tax Credit Scholarship Program; Applications]</i>
12-29.005	<i>The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer;</i>
Rescindment	
12-29.006	<i>Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment</i>
12A-1.001	<i>Specific Exemptions</i>
12A-1.0092	<i>Detective, Burglar Protection, and Other Protection Services</i>
12A-1.020	<i>Licensed Practitioners; Drugs, Medical Products and Supplies</i>
12A-1.0371	<i>Sales of Coins, Currency, or Bullion</i>
12A-1.044	<i>Vending Machines</i>
12A-1.047	<i>Florists</i>
12A-1.056	<i>Tax Due at Time of Sale; Tax Returns and Regulations</i>
12A-1.066	<i>Auctioneers, Agents, Brokers and Factors</i>

12A-1.087	<i>Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes</i>
12A-1.097	<i>Public Use Forms</i>
12A-1.107	<i>Community Contribution Tax Credit</i>
12A-16.008	<i>Public Use Forms</i>
12A-19.050	<i>Notification of Local Communications Services Tax Rate Changes</i>
12B-5.020	<i>Definitions; Specific Exemptions</i>
12B-5.150	<i>Public Use Forms</i>
12B-8.001	<i>Premium Tax, Rate and Computation</i>
12B-8.003	<i>Public Use Forms</i>
12B-8.015	<i>Payment by Electronic Funds Transfer</i>
12C-1.0188	<i>Community Contribution Tax Credit</i>
12C-1.0198	<i>Experiential Learning Internship Tax Credit Program</i>
12C-1.01991	<i>Credit for Manufacturing of Human Breast Milk Derived from Human Milk Fortifiers</i>
12C-1.051	<i>Forms</i>
12C-3.0015	<i>Affidavit – No Florida Estate Tax Due</i>
12C-3.008	<i>Public Use Forms</i>

Please let me know if you have any questions.



**Tonya L. Fulford**  
 Operations Review Specialist  
 Technical Assistance  
 Florida Department of Revenue  
 (850) 717-6799  
[tonya.fulford@floridarevenue.com](mailto:tonya.fulford@floridarevenue.com)  
 [unsecure]

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe,

but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.



Senator Blaise Ingoglia, Chair
Representative Tobin Rogers "Toby" Overdorf, Vice Chair
Senator Colleen Burton
Senator Erin Grall
Senator Rosalind Osgood
Senator Darryl Ervin Rouson
Representative Shane G. Abbott
Representative Jervonte "Tae" Edmonds
Representative Alina Garcia
Representative Yvonne Hayes Hinson
Representative Joel Rudman, M.D.



KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400
Telephone (850) 488-9110
Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

THE FLORIDA LEGISLATURE
JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE

CERTIFICATION

Department: Department of Revenue
Agency:
Rule No(s): 12-24.011
File Control No: 191800

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 12/12/2023

This certification expires after: 12/18/2023

Certifying Attorney: Marjorie Holladay

NOTE:

- The above certified rules include materials incorporated by reference.
The above certified rules do not include materials incorporated by reference.



**Florida Department of Revenue**  
*Office of the Executive Director*

**Jim Zingale**  
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 12, 2023

Ms. Anya Owens, Chief  
Florida Department of State  
R.A. Gray Building, Mail Station 22  
500 S. Bronough Street  
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rule

Dear Ms. Owens:

The following Department of Revenue rule is presented for certification:

12-24.011            Public Use Forms

The following persons may be contacted regarding this rule certification:

Martha Gregory	717-6041	martha.gregory@floridarevenue.com
Brinton Hevey	717-7754	brinton.hevey@floridarevenue.com

Florida Department of Revenue  
Building One, Room 2600  
2450 Shumard Oak Blvd.  
Tallahassee, Florida 32399-0100

Sincerely,

Janet Young  
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE  
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and
- (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and
- (a) Are filed not more than 90 days after the notice; or
- (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12-24.011

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

\_\_\_\_\_  
(month) (day) (year)

  
\_\_\_\_\_  
Signature, Person Authorized to Certify Rules

\_\_\_\_\_  
General Counsel  
Title

\_\_\_\_\_  
1  
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE  
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be minor violation pursuant to Section 120.695, F.S.

The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

12-24.011

  
\_\_\_\_\_  
Signature of Agency Head  
\_\_\_\_\_  
Executive Director  
\_\_\_\_\_  
Title



STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE  
PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS; TAXPAYER  
RECORDKEEPING AND RETENTION REQUIREMENTS  
AMENDING RULE 12-24.011

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-24.011, F.A.C. (Public Use Forms), incorporates, by reference, updated Form DR-600TP, ACH-Credit Payment Method Requirements for Making Electronic Payments (new title), with clarified instructions for setting up an account to pay tax by electronic means using the ACH-Credit method.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Updates to Form DR-600TP, ACH-Credit Payment Method Requirements for Making Electronic Payments (new title), are needed to clarify the field contents and the taxpayer identification number required when setting up an account to pay tax by electronic means using the ACH-Credit method. The proposed amendments to Rule 12-24.011, F.A.C. (Public Use Forms), are necessary to incorporate, by reference, updates to Form DR-600TP.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 27, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2023 (Vol. 49, No. 134, p. 2497), to advise the public of the proposed changes to Rule 12-24.011, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 27, 2023. No request was received, and no workshop was held. No written comments were received by the Department.

## SUMMARY OF PUBLIC MEETING

SEPTEMBER 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rule for Rule 12-24.011, F.A.C., and the filing and certification of the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on September 12, 2023 (Vol. 49, No. 177, pp. 3339-3340).

## SUMMARY OF RULE HEARING

OCTOBER 12, 2023

A Notice of Proposed Rule was published in the *Florida Administrative Register* on September 19, 2023 (Vol. 49, No. 182, pp. 3444-3445), to advise the public of the proposed changes to Rule 12-24.011, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on October 12, 2023. No request was received, and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12-24, FLORIDA ADMINISTRATIVE CODE

PAYMENT OF TAXES AND SUBMISSION OF RETURNS BY ELECTRONIC MEANS;  
TAXPAYER RECORDKEEPING AND RETENTION REQUIREMENTS  
AMENDING RULE 12-24.011

**12-24.011 Public Use Forms.**

(1)(a) The following public use forms and instructions are utilized by the Department for the purposes of the Department’s e-Services and are hereby incorporated by reference in this rule.

(b) No change.

Form Number	Title	Effective Date
(2) No change.		
(3) DR-600TP	ACH-Credit Payment Method Requirements <u>for Making Electronic Payments</u> Florida e-Services (R. 01/15)  ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-1625005597">http://www.flrules.org/Gateway/reference.asp?No=Ref-1625005597</a> )	<u>01/24/15</u>
(4) through (5) No change.		

Rulemaking Authority 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.163(1) FS. Law Implemented 119.071(5), 202.30, 206.485, 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS. History—New 6-1-09, Amended 6-28-10, 6-6-11, 5-9-13, 2-17-15, 7-28-15, 1-10-17, 1-1-24.

CERTIFICATION OF MATERIALS INCORPORATED  
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12-24.011 have been:


(1) Filed through the Department of State's e-rulemaking website at [www.flrules.org](http://www.flrules.org).

(2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

<u>Form Number</u>	<u>Form Title or Title of Document</u>
DR-600TP	ACH-Credit Payment Method Requirements for Making Electronic Payments

Under the provisions of section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.

  
\_\_\_\_\_  
Signature, Person Authorized to Certify Rules  
\_\_\_\_\_  
General Counsel  
Title

**From:** [FL-Rules@dos.state.fl.us](mailto:FL-Rules@dos.state.fl.us)  
**To:** [Tonya Fulford](#)  
**Cc:** [flrules@dos.state.fl.us](mailto:flrules@dos.state.fl.us)  
**Subject:** 12-24.011 Reference Material for Rule Adoption Approved  
**Date:** Monday, December 11, 2023 12:25:49 PM

---

Dear fulfordt:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12-24.011

Reference Number: Ref-16250; Reference Name: DR-600TP R. 01/24 - ACH-Credit Payment Method Requirements for Making Electronic Payments

Click [here](#) to log in.

Administrative Code and Register Staff  
Florida Department of State