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DEPARTMENT OF REVENUE

RULE NO.: 12-24.011 **RULE TITLE:** Public Use Forms

PURPOSE AND EFFECT: 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 purpose of the proposed amendments to Rule 12-24.011, F.A.C. (Public Use Forms), is to incorporate, by reference, updates to Form DR-600TP.

SUMMARY: 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.

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: 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.

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: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/265558880189094743>

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: Tonya Fulford at (850)717-6799.. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: : Brinton Hevey, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7754, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

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 for Making Electronic Payments Florida e-Services (R. 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX05597)	XX/XX07/15
(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,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Brinton Hevey
NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet
DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 18, 2023
DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2023

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