

Section I  
Notice of Development of Proposed Rules  
and Negotiated Rulemaking

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**DEPARTMENT OF REVENUE**

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| <b>RULE NOS.:</b> | <b>RULE TITLES:</b>                                      |
| 12-24.002         | Definitions  |
| 12-24.003         | Requirements to File or to Pay Taxes by Electronic Means |
| 12-24.011         | Public Use Forms   |

**PURPOSE AND EFFECT:** The purpose of the draft amendments to Rule 12-24.002 (Definitions), is to add the taxes on natural gas fuel tax to those required to be paid and reported by electronic means effective January 1, 2026, as provided in section 206.996, F.S., as amended by Section 23, Chapter 2024-158, L.O.F.

The purpose of the draft amendments to Rule 12-24.003 (Requirements to File or to Pay Taxes by Electronic Means), is to provide that taxpayers filing a consolidated sales and use tax return or prepaid wireless fee return must pay taxes and file returns by electronic means, to provide that fuel dealers must pay taxes and file returns as provided in Rule 12B-5.600, F.A.C., and to clarify that the Department will notify taxpayers who initially meet requirements to pay tax or to file tax returns by electronic means at their last address of record. The purpose of the draft amendments to Rule 12-24.011 (Public Use Forms), F.A.C., is to update the title of Form DR-655, and to incorporate, by reference, the tax type code for the taxes on

natural gas fuel used in motor vehicles beginning on January 1, 2026

SUBJECT AREA TO BE ADDRESSED: The subject of the rule workshop is the requirements for electronic payment and filing of returns for consolidated sales and use tax and consolidated prepaid wireless fee and for fuel dealers.

RULEMAKING AUTHORITY: 202.26(3)(a), 206.485(1), 213.06(1), 213.755(8), (9), 220.21(2), (3), 443.1317, 443.163(1) FS.

LAW IMPLEMENTED: 119.071(5), 202.30, 206.485, 206.996, 212.11(4)(f), 212.08(5)(q), 213.755, 220.21(2), (3), 443.1317, 443.163 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: November 14, 2024; 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 2102, Tallahassee, Florida. (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD).

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 DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at floridarevenue.com/rules.

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