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DEPARTMENT OF REVENUE

RULE NO.: **RULE TITLE:**
12-26.008 Public Use Forms

PURPOSE AND EFFECT: Section 12, Ch. 2023-17, L.O.F., created paragraph 212.08(7)(v), F.S., providing up to a \$5,000 refund for sales tax paid on building materials used to construct an affordable housing unit subject to an agreement with the Florida Housing Finance Corporation, as provided in Chapter 420, F.S. The purpose of proposed new Form DR-26AH, Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing, and the proposed revisions to Form DR-26S, Application for Refund-Sales and Use Tax, and to Form DR-26SN, Instructions-Application for Refund Sales and Use Tax, is to provide the applications to be used to apply for a sales tax refund under s. 212.08(7)(v), F.S.

The purpose of the substantial rewording of Form DR-26RP, Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization

Projects, is to clarify the requirements to obtain a refund of sales and use tax previously paid on building materials used in Florida Neighborhood Revitalization projects as provided in sections 212.08(5)(n) and (o), F.S.

The purpose of the proposed amendments to Rule 12-26.008, F.A.C., is to incorporate, by reference, new Form DR-26AH, and updates to Forms DR-26RP, DR-26S, and DR-26SN.

SUMMARY: The proposed amendments to Rule 12-26.008, F.A.C. (Public Use Forms), incorporate, by reference, new Form DR-26AH, Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing, the substantial rewording of Form DR-26RP, Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization Projects, and amendments to Forms DR-26S, Application for Refund-Sales and Use Tax, and Form DR-26SN, Instructions – Application for Refund Sales and Use Tax.

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: 212.08(5)(n)4., 212.08(5)(o)4., 213.06(1) FS., s. 12, ch. 2023-17, LOF F.

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., s. 12, ch. 2023-17, LOF F.

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://attendeegotowebinar.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:

12-26.008 Public Use Forms.

(1)(a) The following public use forms are used by the Department in the processing of refunds and are hereby incorporated by reference.

(b) No change.

Form Number	Title	Effective Date
(2)	No change.	
(3) DR-26AH	Application for Refund of Sales and Use Tax on Building Materials Used in Construction of Eligible Residential Units for Affordable Housing (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	XX/XX
(4) DR-26RP	Application for Refund of Sales and Use Tax on Building Materials Used in Florida Neighborhood Revitalization Projects (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX)	XX/XX
(5)(3) DR-26S	Application for Refund-Sales and Use Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX40164)	XX/XX01/19

(4) through (5) Renumbered (6) through (7) No change.	
(8)(6) DR-26SN	Instructions – Application for Refund Sales and Use Tax (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXX40797)
(7) through (8) Renumbered (9) through (10) No change.	XX/XX07/19

Rulemaking Authority 212.08(5)(n)4., 212.08(5)(o)4., 213.06(1) FS., s. 12, ch. 2023-17, LOF. 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., s. 12, ch. 2023-17, LOF. History–New 11-14-91, Amended 4-18-93, 10-4-01, 9-28-04, 4-16-18, 1-8-19, 7-8-19, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE

PROPOSED RULE: Brinton Hevey

DATE PROPOSED RULE APPROVED BY AGENCY

HEAD: September 18, 2023

DATE NOTICE OF PROPOSED RULE DEVELOPMENT

PUBLISHED IN FAR: June 30, 2023

[REDACTED]