

Section I
Notice of Development of Proposed Rules
and Negotiated Rulemaking

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12-26.008 Public Use Forms

PURPOSE AND EFFECT: Part III, Aviation Fuel, Chapter 206, F.S., is repealed by section 27, Chapter 2025-208, L.O.F., effective January 1, 2026, repealing the tax on aviation fuel. The purpose of the draft amendments to Rule 12-26.008, F.A.C. (Public Use Forms), is to incorporate by reference amendments to the instructions to the general tax refund application to provide that a refund of tax paid aviation fuel for use in an aircraft operated by the federal government applies to aviation fuel purchased prior to January 1, 2026.

SUBJECT AREA TO BE ADDRESSED: Repeal of taxes on aviation fuel effective January 1, 2026.

RULEMAKING AUTHORITY: 212.08(5)(n)4., (o)4., (p)3.c., (v)5., 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)(n), (o), (p), (v), (7), 212.12(6)(a), (c), 212.13(1), (2), 212.17(1), (2), (3), 213.255(2), (3), (4), (12), 213.34, 213.37, 215.26, 220.725, 220.727, 624.5092, 681.104 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: Tuesday, September 2, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, 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.

[Redacted content]