

Notice of Development of Rulemaking

DEPARTMENT OF REVENUE

RULE NOS.:RULE TITLES:

- 12-26.003 Application for Refund
- 12-26.004 Refund Approval Process
- 12-26.008 Public Use Forms
- 12-26.009 Refund/Offset Within an Audit

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12-26.003, F.A.C., is to: (1) remove obsolete provisions for obtaining a refund of tax paid prior to July 1, 1999; (2) update information on how to submit an application for refund to the Department; (3) provide that a refund claim for a corporate income/franchise tax refund may be claimed on an Amended Florida Corporate Income/Franchise Tax Return; (4) remove obsolete provisions for refunds of the emergency excise tax that was repealed; (5) remove provisions for obtaining a refund of intangible tax on obsolete Form DR-26I; (6) remove provisions regarding applications for certain sales tax refunds that are redundant of other administrative rules; (7) clarify the taxpayer's information required when applying for a tax refund; (8) update the Department's privacy notice; (9) clarify that a complete refund application includes information and documentation to enable the Department to determine the taxpayer's eligibility for a refund and the amount of the refund claim due; and (10) remove the recitation of the provisions of section 213.255, F.S., regarding a cash bond or a security bond.

The purpose of the proposed amendments to Rule 12-26.004, F.A.C., is to provide that when an applicant submits information regarding a refund application by e-mail, the e-mail submission date will be used for purposes of determining the date an application for refund is considered complete.

The purpose of the proposed amendments to Rule 12-26.008, F.A.C., is to: (1) adopt, by reference, updates to the applications for refunds; (2) adopt, by reference, two new forms that provide instructions on how to complete the application for refund and provide the information and documentation required for taxpayers to establish eligibility for a tax refund and the amount of the refund claim due for common tax refunds; (3) adopt, by reference, updates to the mutual agreement for an audit or confirmation of a tax refund claim to be performed at the taxpayer's location; (4) to adopt, by reference, a form used by taxpayers to apply for certification by the Department of Economic Opportunity for a refund of sales tax paid on the purchase of building materials, the rental of tangible personal property, and payment for pest control services used in new construction located in a rural area of opportunity; and (5) remove an obsolete form previously used to obtain a refund of intangible personal property tax.

The purpose of the proposed amendments to Rule 12-26.009, F.A.C., is to reflect the repeal of the emergency excise tax and remove provisions that are no longer necessary.

SUBJECT AREA TO BE ADDRESSED: Changes to rules and forms related to the refund application process.

RULEMAKING AUTHORITY: 213.06(1), 213.23 FS.

LAW IMPLEMENTED: 72.011, 95.091, 199.183, 199.218(5), 201.11, 202.125, 202.23, 206.41, 206.64, 206.8745, 206.97, 206.9815, 206.9875, 206.9941, 206.9942, 212.02(15)(a), (19), 212.05(1)(a)1.b., 212.06(5)(a)1., (7), 212.07(1), 212.08(2)(j), (5), (7), 212.09, 212.11(4), (5), 212.12(6)(a), (c), 212.13(1), (2), 212.12(4), 212.17(1), (2), (3), 212.183, 213.235, 213.25, 213.255, 213.34, 213.345, 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: November 16, 2017, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building 1, Room 1220, Tallahassee, Florida

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: Becky Avrett at (850)617-8346. 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: Brinton Hevey, Revenue Program Administrator I, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS AVAILABLE AT NO CHARGE FROM THE CONTACT PERSON LISTED ABOVE.