



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

May 4, 2022

Danielle Boudreaux
Florida Department of Revenue
Building One, Room 2600
2450 Shumard Oak Blvd.
Tallahassee, FL 32399-0100

Attention: Janet Young

Dear Danielle Boudreaux:

Your adoption package for Rules 12A-16.002, .004, .005, .006, .008, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 3:00 p.m. on May 3, 2022. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is May 23, 2022.

Sincerely,

Anya C. Owens
Program Administrator

ACO/mas

Swain, Margaret A.

From: Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>
Sent: Tuesday, May 3, 2022 3:00 PM
To: RuleAdoptions
Cc: Owens, Anya C.; Janet Young; Jennifer Ensley; Tonya Fulford
Subject: RE: Department of Revenue Rule Certification Packets
Attachments: 12-13_Certification Packet_050322.pdf; 12-24_Certification Packet_050322.pdf; 12-29_Certification Packet_050322.pdf; 12A-16_Certification Packet_050322.pdf; 12A-19_Certification Packet_050322.pdf; 12B-4_Certification Packet_050322.pdf; 12B-5_Certification Packet_050322.pdf; 12B-7_Certification Packet_050322.pdf; 12B-8_Certification Packet_050322.pdf; 12C-1_Certification Packet_050322.pdf

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good afternoon,

Attached are the updated certification packets with the corrected agency certification form.

Thank you,



Danielle Boudreaux
*Revenue Program Administrator, Rulemaking and
Legislative Analysis*
Technical Assistance and Dispute Resolution
Florida Department of Revenue
(850) 717-7082
danielle.boudreaux@floridarevenue.com

From: RuleAdoptions <RuleAdoptions@Dos.myflorida.com>
Sent: Tuesday, May 3, 2022 11:43 AM
To: Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>
Cc: Owens, Anya C. <Anya.Owens@dos.myflorida.com>
Subject: RE: Department of Revenue Rule Certification Packets

Good morning Danielle,

Our office is in receipt of your adoption filings for the 10 Department of Revenue Rule Chapters. Upon further review, however, it appears that the Agency Certification page for each adoption is not the current effective version found in 1-1.010. The updated version took effect May 16, 2021 and removes the line that reads, "Attached are the original and two copies of each rule covered by this certification."

Updated filing procedures:

<https://www.flrules.org/gateway/ruleNo.asp?id=1-1.010>

<https://www.flrules.org/gateway/ruleNo.asp?id=1-1.013>

Please update the adoptions with the current version of the Agency Certification and the re-submit your filings for processing.

Respectfully,

Margaret Swain
Government Operations Consultant III
Florida Administrative Code and Register
Room 701 The Capitol | Tallahassee, Florida
(850)245-6208

From: Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>
Sent: Tuesday, May 3, 2022 11:02 AM
To: RuleAdoptions <RuleAdoptions@Dos.myflorida.com>
Cc: Janet Young <Janet.Young@floridarevenue.com>; Jennifer Ensley <Jennifer.Ensley@floridarevenue.com>; Tonya Fulford <Tonya.Fulford@floridarevenue.com>
Subject: Department of Revenue Rule Certification Packets

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The attachments/links in this message have been scanned by Proofpoint.

Good morning,

Please find attached the certification packets for 10 Department of Revenue Rule chapters.

Thank you,



Danielle Boudreaux
*Revenue Program Administrator, Rulemaking and
Legislative Analysis*
Technical Assistance and Dispute Resolution
Florida Department of Revenue
(850) 717-7082
danielle.boudreaux@floridarevenue.com

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

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Senator Ben Albritton, Chair
 Representative Rick Roth, Vice Chair
 Senator Lorraine Ausley
 Senator Jason Brodeur
 Senator Danny Burgess
 Senator Shevrin D. "Shev" Jones
 Representative Wyman Duggan
 Representative Yvonne Hayes Hinson
 Representative Thomas Patterson "Patt" Maney
 Representative Angela "Angie" Nixon
 Representative Anthony Sabatini

JOINT ADMINISTRATIVE PROCEDURES COMMITTEE



KENNETH J. PLANTE
 COORDINATOR
 Room 680, Pepper Building
 111 W. Madison Street
 Tallahassee, Florida 32399-1400
 Telephone (850) 488-9110
 Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

CERTIFICATION

Department: Department of Revenue
Agency: Sales and Use Tax
Rule No(s): 12A-16.002, .004, .005, .006, .008
File Control No: 186502

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- ☒ There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- ☐ The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- ☐ The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 5/2/2022

This certification expires after: 5/9/2022

Certifying Attorney: Jamie Jackson

NOTE:

- ☒ *The above certified rules include materials incorporated by reference.*
- ☐ *The above certified rules do not include materials incorporated by reference.*



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

May 3, 2022

Ms. Anya Owens, Chief
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Owens:

The following Department of Revenue Rules are presented for certification:

12A-16.002	Imposition and Payment of the Surcharge
12A-16.004	Registration
12A-16.005	Exemption Permits, Certificates, and Affidavits
12A-16.006	Surcharge Returns and Filing Requirements
12A-16.008	Public Use Forms

The following persons may be contacted regarding these rule certifications:

Danielle Boudreaux	717-7082	danielle.boudreaux@floridarevenue.com
Jennifer Ensley	717-7659	jennifer.ensley@floridarevenue.com

Florida Department of Revenue
Building One, Room 2600
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0100

Sincerely,

Janet Young
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

☒ (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

☒ (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and

☒ (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and

☒ (a) Are filed not more than 90 days after the notice; or

☐ (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

☐ (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

☐ (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

☐ (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

☐ (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

☐ (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

☐ (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

☐ (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12A-16.002

12A-16.005

12A-16.008

12A-16.004

12A-16.006

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

(month) (day) (year)



Signature, Person Authorized to Certify Rules

Deputy Executive Director
Title

6
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE

DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3, Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

☒ All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

☐ The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12A-16.002

12A-16.005

12A-16.008

12A-16.004

12A-16.006



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-16, FLORIDA ADMINISTRATION CODE
RENTAL CAR SURCHARGE

AMENDING RULES 12A-16.002, 12A-16.004, 12A-16.005, 12A-16.006, and 12A-16.008

SUMMARY OF PROPOSED RULES

Rule 12A-16.002 has been substantially reworded; the definitions have been updated to incorporate 2021 legislative changes; the surcharge imposed on peer-to-peer car-sharing program agreements has been added; and the proposed language also clarifies when the rental car surcharge is due. Rule 12A-16.004 has been substantially revised to incorporate peer-to-peer car-sharing programs and provide direction as to how motor vehicle rental companies, car-sharing services, and peer-to-peer car-sharing programs should register as a dealer for the purpose of remitting the rental car surcharge. The proposed language for Rule 12A-16.005 adds the term shared vehicle to incorporate the addition of peer-to-peer car-sharing programs. Rule 12A-16.006 has been amended to include how peer-to-peer car-sharing programs attribute the rental car surcharge to the appropriate county when filing the rental car surcharge return. The proposed amendments to Rule 12A-16.008 incorporate revisions to Form DR-15SWN and Form DR-15SWS, which have been revised to include the rental car surcharge imposed on peer-to-peer car-sharing program agreements.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The purpose of this rulemaking is to update the Department's rules to address 2021 legislative changes contained in Chapter 2021-175, Laws of Florida. Section 2 of the chapter law amends Section 212.0606, Florida Statutes, to provide that a \$1 per day rental car surcharge applies to the first 30 days of the rental of shared vehicles through peer-to-peer car-sharing programs. The proposed amendments to Rules 12A-16.002, 12A-16.004, 12A-16.005, 12A-16.006, and 12A-16.008, as well as Form DR-15SWN (Instructions for Solid Waste and Surcharge Returns) and Form DR-15SWS (Schedule of Rental Car Surcharge by County), reflect these provisions.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 22, 2021

A Notice of Rule Development was published in the *Florida Administrative Register* on September 8, 2021 (Vol. 47, No. 174, p. 4099), to advise the public of the proposed changes to Rules 12A-16.002, 12A-16.004, 12A-16.005, 12A-16.006, and 12A-16.008, F.A.C., and to provide that a rule development workshop would be held on September 22, 2021. One comment was received during the workshop, which was also submitted in writing following the workshop. The comment was about the new statutory definition of the term “motor vehicle rental company” as it related to long-term motor vehicle leasing companies. The Department considered the comment and determined that the rule did not need to be revised.

SUMMARY OF PUBLIC MEETING

March 29, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 29, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rules 12A-16.002, 12A-16.004, 12A-16.005, 12A-16.006, and 12A-16.008, F.A.C., as well as approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on March 18, 2022 (Vol. 48, No. 54, pp. 1047-1048).

SUMMARY OF RULE HEARING

April 21, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 31, 2022 (Vol. 48, No. 63, pp. 1230-1233), to advise the public of the proposed changes to Rules 12A-16.002, 12A-16.004, 12A-16.005, 12A-16.006, and 12A-16.008, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on April 21, 2022. No request was received, and no hearing was held. No written comments were received by the Department.

SUMMARY OF RULE HEARING

April 21, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 31, 2022 (Vol. 48, No. 63, pp. 1230-1233), to advise the public of the proposed changes to Rules 12A-16.002, 12A-16.004, 12A-16.005, 12A-16.006, and 12A-16.008, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on April 21, 2022. No request was received, and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-16, FLORIDA ADMINISTRATION CODE
RENTAL CAR SURCHARGE

AMENDING RULES 12A-16.002, 12A-16.004, 12A-16.005, 12A-16.006, and 12A-16.008

Substantial rewording of Rule 12A-16.002, F.A.C., follows. See Florida Administrative Code for present text.

12A-16.002 Imposition and Payment of the Surcharge.

(1) Definitions. For the purposes of this rule chapter, the following definitions will apply.

(a) The term “car-sharing service” has the same meaning as provided in Section 212.0606, F.S.

(b) The term “day” means 24 consecutive hours.

(c)1. The term “for-hire passenger motor vehicle” means a motor vehicle designed to carry fewer than nine passengers and is leased or rented for financial consideration without transfer of title, regardless of whether the motor vehicle is registered in Florida.

2. The term does not include any motorcycle, moped, truck, truck trailer, travel trailer, camping trailer, recreational vehicle with living facilities, or van conversion.

3. “For-hire passenger motor vehicles” are rented or leased through a motor vehicle rental company or available for use by members of a car-sharing service.

(d) The term “motor vehicle rental company” has the same meaning as provided in Section 212.0606, F.S.

(e) The term “peer-to-peer car-sharing program” has the same meaning as provided in Section 627.7483(1), F.S.

(f)1. The term “shared vehicle” means a motor vehicle that is designed to carry fewer than nine passengers for consideration without transferring the title and is registered in Florida.

2. The term does not include for-hire motor vehicles, as defined in paragraph (c), or motor vehicles used for ridesharing or carpools.

3. Shared vehicles are offered for use through a peer-to-peer car-sharing program.

(2) Under Section 212.0606(2), F.S., a surcharge of \$2.00 per day or any part of a day is imposed upon the lease or rental of a for-hire passenger motor vehicle by a motor vehicle rental company. The surcharge must be collected by the motor vehicle rental company.

(a) The surcharge applies to the first 30 days of the lease or rental of a for-hire passenger motor vehicle.

(b) When the terms of a lease or rental agreement authorize the lessee to extend the lease or rental beyond the initial lease term without executing an additional lease or agreement and without any action on the part of the lessor, the extension period will not be considered a new lease or rental.

(c) When the terms of a lease or rental agreement require the lessee to execute an additional lease or agreement or require any action on the part of the lessor, the additional days during the extension period will be considered a new lease or rental.

(d) The surcharge imposed upon the lease or rental of a for-hire passenger motor vehicle is subject to sales tax and discretionary sales surtax.

(3)(a) Under Section 212.0606(3), F.S., a surcharge of \$1.00 per day or any part of a day is imposed upon each peer-to-peer car-sharing program agreement involving a shared vehicle under Section 212.0606(3), F.S. The surcharge must be collected by the peer-to-peer car-sharing program.

(b) If the car-sharing period is less than 24 hours, then the surcharge is \$1.00 per use.

(c) The surcharge applies to the first 30 days of a car-sharing period.

(d) The surcharge imposed upon a peer-to-peer car-sharing agreement is subject to sales tax and discretionary sales surtax.

(4)(a) Under Section 212.0606(4), F.S., a surcharge of \$1.00 per usage is imposed when the for-hire passenger motor vehicle is used for less than 24 hours by a member of the car-sharing service. The surcharge must be collected by the car-sharing service.

(b) If the member uses the same motor vehicle for 24 hours or more, then the surcharge is \$2.00 per day or any part of a day the motor vehicle is used.

(c) The surcharge does not apply to the lease, rental, or use of a motor vehicle from a location owned, operated, or leased by or for the benefit of an airport or an airport authority.

(5)(a) Motor Vehicle Leased or Rented by a Motor Vehicle Rental Company or through a Peer-to-Peer Car-Sharing Program for Less Than 12 Months.

1. When a for-hire passenger motor vehicle is leased or rented in Florida, the lease or rental is subject to the rental car surcharge, even though the vehicle may be driven to another state or the lease or rental payment is made outside Florida.

2. When a for-hire passenger motor vehicle is leased or rented outside Florida, the lease or rental is not subject to the rental car surcharge, even though the vehicle may be driven into Florida or the lease or rental payment may be made in Florida.

(b) Motor Vehicle Leased or Rented for 12 Months or Longer.

1. When a for-hire passenger motor vehicle is leased or rented in Florida for a term of 12 months or longer, the rental car surcharge is due for the first 30 days.

2. When a for-hire passenger motor vehicle is leased or rented outside Florida for a term of 12 months or longer and the vehicle is registered, licensed, or titled in Florida, it is presumed subject to the rental car surcharge. This presumption may be rebutted only by documentary evidence that the vehicle was used outside Florida continuously for the first 30 days before being brought into Florida.

(6)(a) The surcharge is due as follows:

1. When the lease or rental payments are made to a motor vehicle rental company under the terms of the lease or rental agreements.

2. When payment for the usage of a shared vehicle is collected pursuant to a peer-to-peer car-sharing program agreement.

3. Per use of a motor vehicle through a car-sharing service regardless of payment or payment plans for membership or access to motor vehicles.

(b) The amount of the rental car surcharge is required to be separately stated on any charge ticket, invoice, or other tangible evidence of lease or rental and will be a debt from the lessee or renter to the dealer until paid.

(c) The surcharge does not apply to a for-hire passenger motor vehicle or shared vehicle when a replacement vehicle is provided at no charge to a person whose motor vehicle is being repaired, adjusted, or serviced by the entity providing the replacement motor vehicle.

(7) Any lessee who has leased or rented a for-hire passenger motor vehicle under the terms of a lease or rental agreement or car-sharing service membership or entered into a peer-to-peer car-sharing agreement and cannot prove that the rental car surcharge has been paid will be directly liable to the state for the surcharge and any interest or penalty due.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(c), 212.06(1)(a), 212.0606, 212.07(2), (4), (8) FS. History—New 11-14-89, Amended 7-7-91, 5-19-93, 3-20-96, 9-28-04, 7-28-15, 05-23-22.

Substantial rewording of Rule 12A-16.004, F.A.C., follows. See Florida Administrative Code for present text.

12A-16.004 Registration.

(1) Every person who operates a car-sharing service, a peer-to-peer car-sharing program, or motor vehicle rental company must register with the Department as a dealer for the purposes of remitting the rental car surcharge.

(a) Motor vehicle rental companies are required to register each place of business located in Florida.

(b) Car-sharing services and peer-to-peer car-sharing programs are required to submit a registration application for each county in which business is conducted.

(2)(a) Registration is available by using one of the following methods

1. Completing a Florida Business Tax Application through the Department's website at floridarevenue.com/taxes/registration.

2. Submitting Form DR-1, Florida Business Tax Application (incorporated by reference in Rule 12A-1.097, F.A.C.), as indicated on the form.

(b) If a business previously submitted Form DR-1 and holds an active certificate of registration or reemployment tax account, the business may use Form DR-1A, Application for Registered Businesses to Add a New Florida Location (incorporated by reference in Rule 12A-1.097, F.A.C.), in the following circumstances.

1. To register an additional business location.

2. To update a registered location that has moved from one Florida County to another.

(c) Specific registration requirements for sales tax purposes are outlined in Rule 12A-1.060, F.A.C.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.18(3) FS. History—New 11-14-89, Amended 8-10-92, 3-21-95, 6-19-01 4-17-03, 11-6-07, 1-17-18, 3-25-20, 05-23-22.

12A-16.005 Exemption Permits, Certificates, and Affidavits.

(1) The lease or rental of a for hire passenger motor vehicle or shared vehicle directly to an entity that holds a valid Consumer's Certificate of Exemption (Form form DR-14) issued by the Department is exempt. Direct pay permits, exemption, certificates, and exemption affidavits required to be issued to lease or rent a vehicle exempt from sales and use tax shall satisfy the requirements of the exemption from the surcharge. However, if a permit, certificate, or affidavit is issued by the lessee or renter at the time of the lease or rental in lieu of surcharge, and the

lessee makes a taxable use of the motor vehicle, the lessee or renter is required to remit the surcharge directly to the Department.

(2) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.05(1), 212.06(1), 212.0606, 212.12, 212.18(3), 212.183 FS. History--New 11-14-89. Amended 6-19-01, 05-23-22.

12A-16.006 Surcharge Returns and Filing Requirements.

(1)(a) No change

(b) The rental car surcharge is required to be reported to the Department on a Solid Waste and Surcharge Return (Form form DR-15SW). A Schedule of Rental Car Surcharge by County (Form form DR-15SWS) is used to report the surcharge attributed to each county. Forms DR-15SW and DR-15SWS are incorporated by reference in Rule 12A-16.008, F.A.C. The surcharge is attributed to the county:

1. through 2. No change

3. The rental car surcharge for the use of a shared vehicle through a peer-to-peer car-sharing program is attributed to the county corresponding to the location of the motor vehicle at the car-sharing start time.

(c) Any dealer who operates places of business in two or more counties for which returns are required and who has obtained a consolidated filing reporting number from the Department for purposes of reporting sales and use tax must report the rental car surcharge for all places of business using the consolidated filing reporting number. The dealer is required to file a consolidated Solid Waste and Surcharge Return (Form DR-15SW) with a Schedule of Rental Car Surcharge by County (Form DR-15SWS) to report the surcharge attributed to each county.

(d) through (e) No change

(f) For information on how to obtain a county control reporting number or a consolidated filing reporting number for purposes of sales and use tax, see subsection (1) of Rule 12A-1.056, F.A.C.

(g) Each dealer is required to file a return each month, even when no rental car surcharge is due for that month. However, a dealer is not required to file a Schedule of Rental Car Surcharge by County (form DR-15SWS) when no rental car surcharge is due for that month.

(h) No change

(2) No change

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.11, 212.12(2), (3), (4), 213.235, 213.755 FS. History—New 11-14-89, Amended 7-7-91, 8-10-92, 5-19-93, 3-20-95, 3-20-96, 4-2-00, 4-17-03, 9-28-04, 7-28-15, 05-23-22.

12A-16.008 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) No change		
(3) DR-15SWN	Instructions for DR-15SW Solid Waste and Surcharge Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-14234 12314)	<u>01/22</u> 01/21
(4) DR-15SWS	Schedule of Rental Car Surcharge by County (R- 01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-14235 05596)	<u>01/22</u> 07/15

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.0606, 212.12(2), 213.235, 376.70, 403.717, 403.718, 403.7185 FS. History—New 11-14-89, Amended 7-7-91, 8-10-92, 3-21-95, 6-19-01, 4-17-03, 9-28-04, 6-28-05, 7-25-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-20-14, 7-28-15, 4-16-18, 1-1-21, 05-23-22.

CERTIFICATION OF MATERIALS INCORPORATED
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12A-16.008 have been:

[X] (1) Filed through the Department of State's e-rulemaking website at www.flrules.org.

[] (2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

Form Number	Form Title
DR-15SWN	Instructions for DR-15SW Solid Waste and Surcharge Returns
DR-15SWS	Schedule of Rental Car Surcharge by County

Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.


Signature, Person Authorized to Certify Rules

Deputy Executive Director
Title

Danielle Boudreaux

From: FL-Rules@dos.state.fl.us
Sent: Monday, May 2, 2022 7:31 AM
To: Danielle Boudreaux
Cc: flrules@dos.state.fl.us
Subject: 12A-16.008 Reference Material for Rule Adoption Approved

Dear dboudreaux:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12A-16.008

Reference Number: Ref-14234; Reference Name: DR-15SWN R. 01/22

Reference Number: Ref-14235; Reference Name: DR-15SWS R. 01/22

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Administrative Code and Register Staff
Florida Department of State