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**DEPARTMENT OF REVENUE**

**Sales and Use Tax**

RULE NO.:        RULE TITLE:  
12A-19.100       Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-19.100 (Public Use Forms), F.A.C., is to adopt, by reference, changes to forms used to report the Florida Communications Services Tax Return (Form DR-700016) to update local tax rates for reporting periods beginning January 2024, to remove reporting periods and service billing dates prior to January 2023, and to remove returns for reporting periods prior to January 2023. When in effect, the rule will provide the final reporting period for the current tax return, January 2023–December 2023, and adopt a new Florida Communications Services Tax Return (Form DR-

700016) with local communications services tax rates for reporting periods beginning January 2024.

SUMMARY: The proposed amendments to Rule 12A-19.100 (Public Use Forms), F.A.C., adopts Form DR-700016, Florida Communications Services Tax Return, effective January 1, 2024, which includes a new communications services tax rates for Collier County and the unincorporated areas of Volusia County, provides the final reporting period for the current tax return, January 2023–December 2023, and removes reporting periods, service billing dates and returns for reporting periods prior to January 2023.

**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.

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: 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS.

LAW IMPLEMENTED: 119.071(5), 175.1015, 185.085, 202.11(3), (10), (11), 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS.

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: January 11, 2024, at 09:00 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://attendee.gotowebinar.com/register/5594820273752793945>.

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:

**12A-19.100 Public Use Forms.**

(1) No change.

(2) The following versions of Form DR-700016, Florida Communications Services Tax Return, are applicable to the reporting periods and service billing dates indicated:

REVISION DATE	REPORTING PERIODS	SERVICE BILLING DATES
01/24	January 2024 –	January 1, 2024 –
01/23	January 2023 – December 2023	January 1, 2023 – December 31, 2023
05/22	May 2022 – December 2022	May 1, 2022 – December 31, 2022
01/22	January 2022 – February 2022	January 1, 2022 – February 28, 2022
03/21	April 2021 – December 2021	April 2021 – December 31, 2021
01/21	January 2021 – March 2021	January 1, 2021 – March 31, 2021
01/20	January 2020 – December 2020	January 1, 2020 – December 31, 2020
01/19	January 2019 – December 2019	January 1, 2019 – December 31, 2019
01/18	January 2018 – December 2018	January 1, 2018 – December 31, 2018
01/17	January 2017 – December 2017	January 1, 2017 – December 31, 2017
07/16	July 2016 – December 2016	July 1, 2016 – December 31, 2016
01/16	January 2016 – June 2016	January 2016 – June 30, 2016
07/15	July 2015 – December 2015	July 1, 2015 – December 31, 2015
01/15	January 2015 – June 2015	January 1, 2015 – June 30, 2015
01/14	January 2014 – December 2014	January 1, 2014 – December 2014
01/13	January 2013 – December 2013	January 1, 2013 – December 31, 2013
07/12	July 2012 – December 2012	July 1, 2012 – December 31, 2012
01/12	January 2012 – June 2012	January 1, 2012 – June 30, 2012

07/11	July 2011— December 2011	July 1, 2011— December 31, 2011
01/11	January 2011— June 2011	January 1, 2011— June 30, 2011
08/10	August 2010— December 2010	August 1, 2010— December 31, 2010
01/10	January 2010— July 2010	January 1, 2010— July 31, 2010
06/09	June 2009— December 2009	June 1, 2009— December 31, 2009
01/09	January 2009— May 2009	January 1, 2009— May 31, 2009
09/08	September 2008— December 2008	September 1, 2008— December 31, 2008
06/08	June 2008— August 2008	June 1, 2008— August 31, 2008
05/08	May 2008	May 1, 2008— May 31, 2008
01/08	January 2008— April 2008	January 1, 2008— April 30, 2008
09/07	September 2007— December 2007	September 1, 2007— December 31, 2007
06/07	June 2007— August 2007	June 1, 2007— August 31, 2007
02/07	February 2007— May 2007	February 1, 2007— May 31, 2007
01/07	January 2007	January 1, 2007— January 31, 2007
06/06	June 2006— December 2006	June 1, 2006— December 31, 2006
01/06	January 2006— May 2006	January 1, 2006— May 31, 2006
11/05	November 2005— December 2005	November 1, 2005— December 31, 2005
06/05	June 2005— October 2005	June 1, 2005— October 31, 2005
01/05	January 2005— May 2005	January 1, 2005— May 31, 2005
11/04	November 2004— December 2004	November 1, 2004— December 31, 2004
10/04	October 2004	October 1, 2004— October 31, 2004
06/04	June 2004— September 2004	June 1, 2004— September 30, 2004
01/04	January 2004— May 2004	January 1, 2004— May 31, 2004
12/03	December 2003	December 1, 2003— December 31, 2003
11/03	November 2003	November 1, 2003— November 30, 2003

10/03	October 2003	October 1, 2003— October 31, 2003
06/03	June 2003— September 2003	June 1, 2003— September 30, 2003
03/03	March 2003— May 2003	March 1, 2003— May 31, 2003
01/03	January 2003— February 2003	January 1, 2003— February 28, 2003
12/02	December 2002	December 1, 2002— December 31, 2002
11/02	November 2002	November 1, 2002— November 30, 2002
10/02	October 2002	October 1, 2002— October 31, 2002
01/02	January 2002— September 2002	January 1, 2002— September 30, 2002
12/01	October 2001— December 2001	October 1, 2001— December 31, 2001

Form Number	Title	Effective Date
(3) DR-700012	No change	
(4)(a) DR-700016	<u>Florida Communications Services Tax Return (R. 01/24)</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____">http://www.flrules.org/Gateway/reference.asp?No=Ref-____</a> )	<u>XX/X</u> <u>X</u>
(b)(a) No change.		
(b) DR-700016	<u>Florida Communications Services Tax Return (R. 05/22)</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14236">http://www.flrules.org/Gateway/reference.asp?No=Ref-14236</a> )	05/22
(c) DR-700016	<u>Florida Communications Services Tax Return (R. 01/22)</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-14237">http://www.flrules.org/Gateway/reference.asp?No=Ref-14237</a> )	01/22
(d) DR-700016	<u>Florida Communications Services Tax Return (R. 03/21)</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-13415">http://www.flrules.org/Gateway/reference.asp?No=Ref-13415</a> )	04/21
(e) DR-700016	<u>Florida Communications Services Tax Return (R. 01/21)</u> ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-12525">http://www.flrules.org/Gateway/reference.asp?No=Ref-12525</a> )	01/21

(f) DR- 7000 16	Florida Communications Services Tax Return (R. 01/20) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 11480">http://www.flrules.org/Gateway/reference.asp?No=Ref 11480</a> )	01/20
(g) DR- 7000 16	Florida Communications Services Tax Return (R. 01/19) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 10176">http://www.flrules.org/Gateway/reference.asp?No=Ref 10176</a> )	01/19
(h) DR- 7000 16	Florida Communications Services Tax Return (R. 01/18) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 08961">http://www.flrules.org/Gateway/reference.asp?No=Ref 08961</a> )	01/18
(i) DR- 7000 16	Florida Communications Services Tax Return (R. 01/17) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 07758">http://www.flrules.org/Gateway/reference.asp?No=Ref 07758</a> )	01/17
(j) DR- 7000 16	Florida Communications Services Tax Return (R. 07/16) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 07757">http://www.flrules.org/Gateway/reference.asp?No=Ref 07757</a> )	07/16
(k) DR- 7000 16	Florida Communications Services Tax Return (R. 01/16) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 06316">http://www.flrules.org/Gateway/reference.asp?No=Ref 06316</a> )	01/16
(l) DR- 7000 16	Florida Communications Services Tax Return (R. 07/15) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 06320">http://www.flrules.org/Gateway/reference.asp?No=Ref 06320</a> )	07/15
(m) DR- 7000 16	Florida Communications Services Tax Return (R. 01/15) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 04860">http://www.flrules.org/Gateway/reference.asp?No=Ref 04860</a> )	01/15
(n) DR- 7000 16	Florida Communications Services Tax Return (R. 01/14) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 03624">http://www.flrules.org/Gateway/reference.asp?No=Ref 03624</a> )	01/14
(o) DR- 7000 16	Florida Communications Services Tax Return (R. 01/13) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 02118">http://www.flrules.org/Gateway/reference.asp?No=Ref 02118</a> )	01/13
(p) DR- 7000 16	Florida Communications Services Tax Return (R. 07/12) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 02119">http://www.flrules.org/Gateway/reference.asp?No=Ref 02119</a> )	01/13
(q) DR- 7000 16	Florida Communications Services Tax Return (R. 01/12) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 00822">http://www.flrules.org/Gateway/reference.asp?No=Ref 00822</a> )	01/12
(r) DR- 7000 16	Florida Communications Services Tax Return (R. 07/11)	01/12

7000 16	( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 00823">http://www.flrules.org/Gateway/reference.asp?No=Ref 00823</a> )	
(s) DR- 7000 16	Florida Communications Services Tax Return (R. 01/11) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 00088">http://www.flrules.org/Gateway/reference.asp?No=Ref 00088</a> )	02/11
(t) DR- 7000 16	Florida Communications Services Tax Return (R. 08/10) ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref 00087">http://www.flrules.org/Gateway/reference.asp?No=Ref 00087</a> )	02/11
(u) DR- 7000 16	Florida Communications Services Tax Return (R. 01/10)	01/10
(v) DR- 7000 16	Florida Communications Services Tax Return (R. 06/09)	01/10
(w) DR- 7000 16	Florida Communications Services Tax Return (R. 01/09)	01/09
(x) DR- 7000 16	Florida Communications Services Tax Return (R. 09/08)	01/09
(y) DR- 7000 16	Florida Communications Services Tax Return (R. 06/08)	01/09
(z) DR- 7000 16	Florida Communications Services Tax Return (R. 05/08)	01/09
(aa) DR- 7000 16	Florida Communications Services Tax Return (R. 01/08)	01/08
(bb) DR- 7000 16	Florida Communications Services Tax Return (R. 09/07)	11/07
(cc) DR- 7000 16	Florida Communications Services Tax Return (R. 06/07)	11/07
(dd) DR- 7000 16	Florida Communications Services Tax Return (R. 02/07)	11/07

(ee) DR- 7000 16	Florida Communications Services Tax Return (R. 01/07)	04/07
(ff) DR- 7000 16	Florida Communications Services Tax Return (R. 06/06)	04/07
(gg) DR- 7000 16	Florida Communications Services Tax Return (R. 01/06)	07/06
(hh) DR- 7000 16	Florida Communications Services Tax Return (R. 11/05)	07/06
(ii) DR- 7000 16	Florida Communications Services Tax Return (R. 06/05)	07/06
(jj) DR- 7000 16	Florida Communications Services Tax Return (R. 1/05)	06/05
(kk) DR- 7000 16	Florida Communications Services Tax Return (R. 11/04)	06/05
(ll) DR- 7000 16	Florida Communications Services Tax Return (R. 10/04)	06/05
(mm) DR- 7000 16	Florida Communications Services Tax Return (R. 06/04)	09/04
(nn) DR- 7000 16	Florida Communications Services Tax Return (R. 1/04)	09/04
(oo) DR- 7000 16	Florida Communications Services Tax Return (R. 12/03)	09/04
(pp) DR- 7000 16	Florida Communications Services Tax Return (R. 11/03)	09/04
(qq) DR- 7000 16	Florida Communications Services Tax Return (R. 10/03)	09/04

7000 16		
(rr) DR- 7000 16	Florida Communications Services Tax Return (R. 06/03)	10/03
(ss) DR- 7000 16	Florida Communications Services Tax Return (R. 03/03)	10/03
(tt) DR- 7000 16	Florida Communications Services Tax Return (R. 01/03)	04/03
(uu) DR- 7000 16	Florida Communications Services Tax Return (R. 12/02)	04/03
(vv) DR- 7000 16	Florida Communications Services Tax Return (R. 11/02)	04/03
(ww) DR- 7000 16	Florida Communications Services Tax Return (R. 10/02)	04/03
(xx) DR- 7000 16	Florida Communications Services Tax Return (R. 01/02)	04/03
(yy) DR- 7000 16	Florida Communications Services Tax Return (R. 12/01)	04/03
(5) throu gh (13)	No change.	

Rulemaking Authority 175.1015(5), 185.085(5), 202.151, 202.16(2), 202.22(6)(a), 202.26(3)(a), (c), (d), (e), (j), 202.27(1), (7) FS. Law Implemented 175.1015, 185.085, 202.12(1), (3), 202.151, 202.16(2), (4), 202.17(6), 202.19(1), (7), 202.22(6), 202.27, 202.28(1), (2), 202.29, 202.30(3), 202.33, 202.34(3), (4)(c), 202.35(1), (2) FS. History—New 4-17-03, Amended 7-31-03, 10-1-03, 9-28-04, 6-28-05, 11-14-05, 7-16-06, 4-5-07, 11-6-07, 12-20-07, 1-28-08, 1-27-09, 1-11-10, 6-28-10 (3), 6-28-10 (5), 2-7-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 3-25-20, 1-24-21, 8-15-21, 5-23-22, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:  
Brinton Hevey

NAME OF AGENCY HEAD WHO APPROVED THE  
PROPOSED RULE: Governor and Cabinet  
DATE PROPOSED RULE APPROVED BY AGENCY  
HEAD: December 19, 2023  
DATE NOTICE OF PROPOSED RULE DEVELOPMENT  
PUBLISHED IN FAR: October 19, 2023

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