

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/5594820273752793 945.

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:

DATE PERIODS DATES 01/24 January 2024 – January 1, 2024 – 01/23 January 2023 – December 31, 2023 – 05/22 May 2022 – December 31, 2022 – 05/22 December 2022 – December 31, 2022 – 01/22 January 2022 – February 2022 – February 2022 – February 28, 2022 – 03/21 April 2021 – December 31, 2021 – December 2021 December 31, 2021 – March 2021 – March 31, 2021 – March 31, 2021 – January 1, 2020 – December 2020 – December 31, 2020 – December 2020 – December 31, 2020 – December 2019 – December 31, 2019 – December 2019 – December 31, 2019 – 01/18 – January 2018 – December 2018 – December 31, 2018 – 01/17 – December 2017 – December 2014 – July 1, 2016 – December 2016 – July 1, 2016 – 07/16 – July 2015 – December 2016 – July 1, 2015 – December	REVISION	REPORTING	SERVICE BILLING
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October 31, 2004 June 2004 September 2004 O1/04 January 2004 May 2004 December 2003 December 31, 2004 May 31, 2004 December 31, 2003 December 31, 2003		December 2004	December 31, 2004
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10/03	October 2003	October 1, 2003
		October 31, 2003
06/03	June 2003	June 1, 2003
	September 2003	September 30, 2003
03/03	March 2003	March 1, 2003
	May 2003	May 31, 2003
01/03	January 2003	January 1, 2003
	February 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	January 1, 2002
	September 2002	September 30, 2002
12/01	October 2001	October 1, 2001
	December 2001	December 31, 2001

Form	Title	Effect
Num		ive
ber		Date
(3)	No change	
DR-	-	
7000		
12		
(4) <u>(a)</u>	Florida Communications Services Tax	XX/X
DR-	<u>Return (R. 01/24)</u>	<u>X</u>
<u>7000</u>	(http://www.flrules.org/Gateway/referenc	
<u>16</u>	e.asp?No=Ref-	
<u>(b)(a)</u>		
No		
chang		
e.		
(b)	Florida Communications Services Tax	05/22
DR	Return (R. 05/22)	
7000	(http://www.flrules.org/Gateway/referenc	
16	<u>e.asp?No=Ref_14236</u>)	
(c)	Florida Communications Services Tax	01/22
DR	Return (R. 01/22)	
7000	(http://www.flrules.org/Gateway/referenc	
16	e.asp?No=Ref_14237)	
(d)	Florida Communications Services Tax	04/21
DR	Return (R. 03/21)	
7000	(http://www.flrules.org/Gateway/referenc	
16	<u>e.asp?No=Ref_13415</u>)	
(e)	Florida Communications Services Tax	01/21
DR-	Return (R. 01/21)	
7000	(http://www.flrules.org/Gateway/referenc	
16	<u>e.asp?No=Ref_12525</u>)	

` ′	Florida Communications Services Tax	01/20
DR	Return (R. 01/20)	
7000	(http://www.flrules.org/Gateway/referenc	
16	<u>e.asp?No=Ref_11480</u>)	
(g)	Florida Communications Services Tax	01/19
DR	Return (R. 01/19)	
7000	(http://www.flrules.org/Gateway/referenc	
16	<u>e.asp?No=Ref_10176</u>)	
(h)	Florida Communications Services Tax	01/18
DR-	Return (R. 01/18)	
7000	(http://www.flrules.org/Gateway/referenc	
16	<u>e.asp?No=Ref 08961)</u>	
(i)	Florida Communications Services Tax	01/17
DR-	Return (R. 01/17)	
7000	(http://www.flrules.org/Gateway/referenc	
	e.asp?No=Ref 07758)	
	Florida Communications Services Tax	07/16
	Return (R. 07/16)	
	(http://www.flrules.org/Gateway/referenc	
	e.asp?No=Ref 07757)	
	Florida Communications Services Tax	01/16
` /	Return (R. 01/16)	01/10
	(http://www.flrules.org/Gateway/referenc	
	e.asp?No=Ref 06316)	
-	Florida Communications Services Tax	07/15
(-)	Return (R. 07/15)	07/13
	(http://www.flrules.org/Gateway/referenc	
	e.asp?No=Ref 06320)	
	Florida Communications Services Tax	01/15
()	Return (R. 01/15)	01/13
	(http://www.flrules.org/Gateway/referenc	
	e.asp?No=Ref 04860)	
<u> </u>	Florida Communications Services Tax	01/14
()	Return (R. 01/14)	01/14
	,	
	(http://www.flrules.org/Gateway/referenc	
H	e.asp?No=Ref 03624)	01/12
` ′	Florida Communications Services Tax	01/13
DR	$\mathbf{p}_{\text{otrum}}$ ($\mathbf{p}_{\text{otrum}}$)	
7000	Return (R. 01/13) (http://www.flm.log.org/Cotowow/roforone	
	(http://www.flrules.org/Gateway/referenc	
16	(http://www.flrules.org/Gateway/reference.e.asp?No=Ref_02118)	01/12
16 (p)	(http://www.flrules.org/Gateway/reference.e.asp?No=Ref 02118) Florida Communications Services Tax	01/13
16 (p) DR-	(http://www.flrules.org/Gateway/reference.e.asp?No=Ref 02118) Florida Communications Services Tax Return (R. 07/12)	01/13
16 (p) DR- 7000	(http://www.flrules.org/Gateway/reference.e.asp?No=Ref 02118) Florida Communications Services Tax Return (R. 07/12) (http://www.flrules.org/Gateway/reference	01/13
16 (p) DR- 7000 16	(http://www.flrules.org/Gateway/reference.e.asp?No=Ref 02118) Florida Communications Services Tax Return (R. 07/12) (http://www.flrules.org/Gateway/reference.e.asp?No=Ref 02119)	
16 (p) DR- 7000 16 (q)	(http://www.flrules.org/Gateway/reference.asp?No=Ref 02118) Florida Communications Services Tax Return (R. 07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref 02119) Florida Communications Services Tax	01/13
16 (p) DR- 7000 16 (q) DR-	(http://www.flrules.org/Gateway/reference.e.asp?No=Ref 02118) Florida Communications Services Tax Return (R. 07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref 02119) Florida Communications Services Tax Return (R. 01/12)	
16 (p) DR- 7000 16 (q) DR- 7000	(http://www.flrules.org/Gateway/reference.e.asp?No=Ref 02118) Florida Communications Services Tax Return (R. 07/12) (http://www.flrules.org/Gateway/reference.e.asp?No=Ref 02119) Florida Communications Services Tax Return (R. 01/12) (http://www.flrules.org/Gateway/reference.e.asp/Way/reference.e.asp?No=Ref 02119)	
16 (p) DR- 7000 16 (q) DR- 7000 16	(http://www.flrules.org/Gateway/reference.e.asp?No=Ref 02118) Florida Communications Services Tax Return (R. 07/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref 02119) Florida Communications Services Tax Return (R. 01/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-00822)	01/12
16 (p) DR- 7000 16 (q) DR- 7000 16 (r)	(http://www.flrules.org/Gateway/reference.e.asp?No=Ref 02118) Florida Communications Services Tax Return (R. 07/12) (http://www.flrules.org/Gateway/reference.e.asp?No=Ref 02119) Florida Communications Services Tax Return (R. 01/12) (http://www.flrules.org/Gateway/reference.e.asp/Way/reference.e.asp?No=Ref 02119)	

7000	(http://www.flrules.org/Gateway/referenc	
16	e.asp?No=Ref 00823)	
(s)	Florida Communications Services Tax	02/11
DR	Return (R. 01/11)	
7000	(http://www.flrules.org/Gateway/referenc	
16	e.asp?No=Ref 00088)	
(t)	Florida Communications Services Tax	02/11
DR	Return (R. 08/10)	
7000	(http://www.flrules.org/Gateway/referenc	
16	e.asp?No=Ref-00087)	
(u)	Florida Communications Services Tax	01/10
DR	Return (R. 01/10)	
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(v)	Florida Communications Services Tax	01/10
DR.	Return (R. 06/09)	
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(w)	Florida Communications Services Tax	01/09
DR	Return (R. 01/09)	
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(x)	Florida Communications Services Tax	01/09
DR	Return (R. 09/08)	01/07
7000	1100011 (111 05/100)	
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(y)	Florida Communications Services Tax	01/09
DR	Return (R. 06/08)	01/07
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(z)	Florida Communications Services Tax	01/09
DR	Return (R. 05/08)	01/05
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(aa)	Florida Communications Services Tax	01/08
DR	Return (R. 01/08)	02,00
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(bb)	Florida Communications Services Tax	11/07
DR	Return (R. 09/07)	11,07
7000	(20, 07, 07)	
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(cc)	Florida Communications Services Tax	11/07
DR	Return (R. 06/07)	11/0/
7000	1100000	
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(dd)	Florida Communications Services Tax	11/07
DR	Return (R. 02/07)	11/07
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(ee)	Florida Communications Services Tax	04/07
DR	Return (R. 01/07)	
7000		
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(ff)	Florida Communications Services Tax	04/07
DR-	Return (R. 06/06)	
7000		
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(gg)	Florida Communications Services Tax	07/06
DR-	Return (R. 01/06)	07700
7000	Return (R. 01/00)	
16		07/07
(hh)	Florida Communications Services Tax	07/06
DR	Return (R. 11/05)	
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(ii)	Florida Communications Services Tax	07/06
DR-	Return (R. 06/05)	
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(jj)	Florida Communications Services Tax	06/05
DR-	Return (R. 1/05)	00/03
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(kk)	Florida Communications Services Tax	06/05
DR-	Return (R. 11/04)	
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(11)	Florida Communications Services Tax	06/05
DR	Return (R. 10/04)	
7000		
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(mm)	Florida Communications Services Tax	09/04
DR-	Return (R. 06/04)	
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(nn)	Florida Communications Services Tax	09/04
DR_	Return (R. 1/04)	
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(00) DR	Return (R. 12/03)	υ <i>π</i> υ π
	Return (R. 12/03)	
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(pp)	Florida Communications Services Tax	09/04
DR	Return (R. 11/03)	
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(qq)	Florida Communications Services Tax	09/04
DR	Return (R. 10/03)	
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(rr)	Florida Communications Services Tax	10/03
DR	Return (R. 06/03)	
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(ss)	Florida Communications Services Tax	10/03
DR	Return (R. 03/03)	
7000		
16		
(tt)	Florida Communications Services Tax	04/03
DR	Return (R. 01/03)	
7000		
16		
(uu)	Florida Communications Services Tax	04/03
DR	Return (R. 12/02)	
7000		
16		
(vv)	Florida Communications Services Tax	04/03
DR	Return (R. 11/02)	
7000		
16		
(ww)	Florida Communications Services Tax	04/03
DR	Return (R. 10/02)	
7000		
16		
(xx)	Florida Communications Services Tax	04/03
DR	Return (R. 01/02)	
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(yy)	Florida Communications Services Tax	04/03
DR	Return (R. 12/01)	
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(5)	No change.	
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(13)		
	ng Authority 175 1015(5) 185 085(5) 202 151	202 16(2)

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