

## Section I

### Notice of Development of Proposed Rules and Negotiated Rulemaking

## 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, F.A.C., is to adopt, by reference, changes to forms used to report the Florida communications services tax, which are limited to annual tax rate adjustments for local jurisdictions.

SUBJECT AREA TO BE ADDRESSED: Proposed updates to the Communications Services Tax Return, effective May 1, 2022.

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 IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE NOTICED IN THE NEXT AVAILABLE FLORIDA ADMINISTRATIVE REGISTER.

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email [RuleComments@floridarevenue.com](mailto:RuleComments@floridarevenue.com).

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

[illegible][illegible]

Age Group	Male (%)	Female (%)
18-24	40	60
25-34	30	70
35-44	20	80
45-54	10	90
55+	5	95

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED] [REDACTED]

[REDACTED] [REDACTED]

[REDACTED] [REDACTED]

[REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED] [REDACTED]

[REDACTED] [REDACTED]