

DEPARTMENT OF REVENUE

Sales and Use Tax

RULE NO.: RULE TITLE:

12A-19.100 Public Use Forms

PURPOSE AND EFFECT: The purpose of the draft 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 Return (Form DR-700016) to update local tax rates for reporting periods beginning January 2025, and to remove returns for reporting periods prior to January 2024. When in effect, the rule will provide the final reporting period for the current tax return, January 2024–December 2024, and adopt a new Florida Communications Services Tax Return (Form DR-700016) with local communications services tax rates for reporting periods beginning January 2025. Also, the purpose of the draft amendments to Rule 12A-19.100, F.A.C., is to separate the instructions (Form DR-700016N) from the tax return (Form DR-700016).

SUBJECT AREA TO BE ADDRESSED: The draft updates to the Florida Communications Services Tax Return (Form DR-700016) and the draft removal of the adoption of the 2023 tax return used to report tax due for reporting periods prior to January 2024.

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 HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: August 15, 2024, 2:00 P.M.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. (IF NOT REQUESTED, THIS WORKSHOP WILL NOT BE HELD)

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 DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Martha Gregory, Office of Technical Assistance, Department of

Revenue, P.O. Box 7443, Tallahassee, Florida 32399-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department’s website at floridarevenue.com/rules.

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