

**DEPARTMENT OF REVENUE****Sales and Use Tax, Surtax, Surcharge, and Fees;****Communications Services Tax**

RULE NO.: RULE TITLE:

12A-1.097 Public Use Forms

**PURPOSE AND EFFECT:** The purpose of the draft amendments to Rule 12A-1.097, F.A.C., (Public Use Forms) is to adopt, by reference, revisions to form DR-18, Application for Amusement Machine Certificate, form DR-18N, Application for Amusement Machine Certificate, General Information and Instructions, form DR-18R, Amusement Machine Certificate Renewal Application, and form DR-18RS, Amusement Machine Certificate Renewal Application Second Notice, that are used to administer the registration of coin-operated amusement machines, to state that the registration of amusement machines does not authorize the operation or possession of any machine that is unlawful under chapter 849, F.S., and to include an attestation acknowledgment that the operator is registering machines which offer only games of skill and do not use mechanical slot reels, video depictions of slot reels, or the representation of any casino, banking card game, or bingo game, to three of the forms.

**SUBJECT AREA TO BE ADDRESSED:** Draft amendment to four forms used for the administration of amusement machines.

**RULEMAKING AUTHORITY:** 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b), 212.08(7), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS.

**LAW IMPLEMENTED:** 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2),

403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(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: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS NOT AVAILABLE.