

STATE OF FLORIDA
DEPARTMENT OF REVENUE

CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE

SALES AND USE TAX

AMENDING RULES 12A-1.001, 12A-1.0371, 12A-1.047, 12A-1.056, 12A-1.066, 12A-1.097, AND 12A-1.107

12A-1.001 Specific Exemptions.

(1) through (5) No change.

~~(6)(a)~~ SPORTING EQUIPMENT. Sporting equipment brought into Florida, for a period of not more than 4 months in any calendar year, used by an athletic team or an individual athlete in a sporting event or series of sporting events is exempt from the use tax if such equipment is removed from the state within 7 days after the completion of the sporting event or a series of sporting events.

1. through 2. Renumbered (a) through (b) No change.

~~(b) The exemption authorized, pursuant to Section 212.08(7)(x), F.S., as created by Chapter 87-548, L.O.F., is a use tax exemption, not a sales tax exemption.~~

Rulemaking Authority 212.08(7)(h)2., (cc)3., 212.18(2), 213.06(1), FS. Law Implemented 212.05, 212.08(7)(f), (h), (q), (v), (x), (cc), 212.085, 213.255(2), (3), 213.37, 215.26 FS. History—New 1-7-68, Amended 1-7-70, 1-17-71, 6-16-72, 7-19-72, 12-11-74, 5-27-75, 10-21-75, 9-7-78, 9-28-78, 10-18-78, 9-16-79, 2-3-80, 6-3-80, 7-7-80, 10-29-81, 12-3-81, 12-31-81, 7-20-82, 11-15-82, 10-13-83, 4-12-84, Formerly 12A-1.01, Amended 7-9-86, 1-2-89, 12-1-89, 7-7-92, 9-14-93, 5-18-94, 12-13-94, 3-20-96, 4-2-00, 6-28-00, 6-19-01, 10-2-01(1), (2), 10-2-01(2)-(7), 10-2-01(3)-(7), 8-1-02, 6-4-08, 12-31-20,_____.

12A-1.0371 Sales of Coins, Currency, or Bullion.

(1) through (2) No change.

(3)(a) through (b) No change.

~~(c) For purposes of this rule, a “single transaction” has the same meaning as the term “single sale,” described in Rule 12A-1.003, F.A.C.~~

(4) through (6) No change.

Rulemaking Authority 212.05(1)(j), 212.08(7)(ww), 212.18(2), 213.06(1) FS. Law Implemented 212.02(19),

212.05(1)(j), 212.08(7)(ww) FS. History—New 3-17-93, Amended 10-17-94, 6-28-00, 5-9-13,_____.

12A-1.044 Vending Machines.

(1) through (5) No change.

(6) The following examples are intended to provide further clarification of the provisions of this section:

~~(a) Example: A vending machine owner enters into a license agreement with City Airport, which grants the machine owner the right to place vending machines in Concourse A. The vending machines consist of soft drink, snack food, and candy machines. City Airport has the right to designate the areas within the concourse where the machines will be located; the machine owner is the operator and the machine owner and owner's employees are to stock the machines and provide repairs as needed. The machine owner (operator) is required to remit the tax on the total proceeds from the machines. In addition, as consideration under the agreement, City Airport will receive 15 percent of all proceeds from the machines. By the terms of the agreement, this arrangement is a license to use real property, and City Airport, as the licensor, must collect tax from the machine owner.~~

(b) through (d) renumbered to (a) through (c) No change.

(7) No change.

Rulemaking Authority 212.0515, 212.18(2), 213.06(1) FS. Law Implemented 212.031, 212.05(1)(h), 212.0515, 212.054(1), (2), (3)(l), 212.055, 212.07(1), (2), 212.08(1), (7), (8), 212.11(1), 212.12(2), (3), (4), (9), 212.18(2), (3) FS. History—New 10-7-68, Amended 6-16-72, 1-10-78, 7-20-82, Formerly 12A-1.44, Amended 12-13-88, 5-11-92, 3-17-93, 9-14-93, 12-13-94, 3-20-96, 7-1-99, 6-19-01, 11-1-05, 1-12-11, 5-9-13, 1-17-18, 8-15-21,_____.

12A-1.047 Florists.

(1) No change.

(2) Where florists conduct transactions through a florists' telegraphic delivery association, the following rules will apply in the computation of the tax, which will be on the entire amount paid by the customer without any deductions whatsoever:

(a) On all orders taken by a Florida florist and transmitted telegraphed to a second florist in Florida for delivery in the state, the sending florist is held liable for the tax.

(b) In cases where a Florida florist receives an order pursuant to which he gives telegraphic instructions to a

second florist located outside Florida for delivery of flowers to a point outside Florida, tax will likewise be owing with respect to the total receipts of the sending florist from the customer who places the order.

(c) In cases where Florida florists receive telegraphic instructions from other florists located either within or outside of Florida for delivery of flowers, the receiving florist will not be held liable for tax with respect to any receipts which he may realize from the transaction. In this instance, if the order originated in Florida, the tax will be due from and payable by the Florida florist who first received the order and gave telegraphic instructions to the second florist.

(3) All retail sales of cut flowers and potted plants by florists are taxable.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.05(1)(l), 212.06(1) FS. History—New 10-7-68, Amended 6-16-72, Formerly 12A-1.47, _____.

12A-1.056 Tax Due at Time of Sale; Tax Returns and Regulations.

(1) Due dates for payments and tax returns.

(a) through (d) No change.

(e) Any dealer who operates two or more places of business in a single county for which returns are required to be filed with the Department may file a single return using a county control reporting number for all places of business located within a single county in lieu of separate returns for each place of business. The dealer may also use this method to file returns in more than one county. A dealer who wishes to report the amounts collected within each county in a single return may obtain a county control reporting number for each county in which returns are required to be filed by submitting a written request to the Florida Department of Revenue, Return Reconciliation, 5050 West Tennessee Street, Tallahassee, Florida 32399-0100. An Application for Sales and Use Tax County Control Reporting Number (Form DR-1CCN, incorporated by reference in Rule 12A-1.097, F.A.C.) is provided for qualifying dealers who wish to file using a county control reporting number. The written request must contain:

~~1. The name of the business;~~

~~2. The business mailing address;~~

~~3. Each county in which the dealer will be reporting using a county control reporting number; and,~~

~~4. A list, by county, of each dealer's certificate of registration number.~~

(f) through (i) No change.

(2) through (3) No change.

(4) Penalties and interest.

(a) The penalties and interest provided in this subsection apply to the following sales and use taxes, discretionary sales surtax, surcharges, or fees imposed by or administered under Chapter 212, F.S.:

1. through 3. No change.

4. Miami-Dade County Lake Belt mitigation fee ~~or water treatment plant upgrade fee;~~

5. through 12. No change.

(b) through (g) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 125.0104(3)(g), 125.0108(2)(a), 212.03(2), 212.0305(3)(c), 212.031(3), 212.04(3), (4), 212.0506(4), (11), 212.055, 212.06(1)(a), 212.0606, 212.11, 212.12(1), (2), (3), (4), (5), 212.14(2), 212.15(1), 213.235, 213.755, 373.41492, 376.70, 376.75, 403.718, 403.7185, 681.117 FS. History—New 10-7-68, Amended 6-16-72, 10-21-75, 6-9-76, 11-8-76, 2-21-77, 4-2-78, 10-18-78, 12-23-80, 8-26-81, 9-24-81, 11-23-83, 5-28-85, Formerly 12A-1.56, Amended 3-12-86, 1-2-89, 12-19-89, 12-7-92, 10-20-93, 10-17-94, 3-20-96, 4-2-00, 6-19-01, 8-1-02, 4-17-03, 9-28-04, 11-6-07, 9-15-08, 1-17-13, 5-9-13, 6-14-22,_____.

12A-1.066 Auctioneers, Agents, Brokers and Factors.

(1) through (5) No change.

(6) Sales of tangible personal property consigned, delivered, or entrusted to a person registered or required to be registered as a dealer under Chapter 212, F.S., for the purpose of sale are taxable on the total retail sale price without deduction for any expense, such as storage, rental, commission, or repairs, ~~etc.~~

(7) No change.

Rulemaking Authority 212.18(2), 213.06(1) FS. Law Implemented 212.02(14), (16), 212.05(1), 212.06(1)(a), (2)(b), (c), (g), (h), (3), (5)(b) FS. History—New 10-7-68, Amended 6-16-72, Formerly 12A-1.66, Amended 1-2-89, 8-1-02,_____.

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) through (b) No change.

Form Number	Title	Effective Date
(2) through (5)(e) No change.		
(f) DR 15JEZ	Application for the Exemption of Electrical Energy Used in an Enterprise Zone (R. 08/09)	06/10
(f) (g) No change.		
(h) DR 15ZC	Application for Florida Enterprise Zone Jobs Credit for Sales Tax (R. 10/09)	06/10
(i) DR 15ZCN	Instructions for Completing the Sales and Use Tax Return, Form DR-15, when taking the Enterprise Zone Jobs Tax Credit (R. 06/08)	09/09
(j) EZ E	Florida Enterprise Zone Program— Business Equipment Sales Tax Refund Application for Eligibility (R. 07/01)	08/02
(k) EZ M	Florida Enterprise Zone Program— Building Materials Sales Tax Refund Application for Eligibility (R. 07/05)	04/06
(6) through (8) No change.		
(9) DR 26RP	Florida Neighborhood Revitalization Program Application for Sales and Use Tax (R. 01/17) (http://www.flrules.org/Gateway/reference.asp?No=Ref_07748)	01/17
(10) through (22) Renumbered (9) through (21) No change.		
(23) DR 26SIGEN	Application for Refund— Sales Tax Paid on Generators for Nursing Homes or Assisted Living Facilities (http://www.flrules.org/Gateway/reference.asp?No=Ref_10174)	01/19
(22) (24) No change.		

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.0515(7), 212.0596(3), 212.06(5)(b)13., 212.0596(3), 212.06(5)(b)13., 212.07(1)(b), 212.08(5)(b)4., (n)4., (o)4., (7), 212.099(10), 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), 1002.40(16) 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, 212.031, 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, 212.099, 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), 1002.40(13) FS. History—New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23,_____.

12A-1.107 Community Contribution Tax Credit ~~Enterprise Zone and Florida Neighborhood Revitalization Programs.~~

(1) ~~Enterprise zone jobs credit.~~

(a) ~~How to Claim the Credit.~~ For employees hired on or after January 1, 2006, an application that includes the information required by Sections 212.096(3)(a)-(f), F.S., effective January 1, 2006, must be filed with the Enterprise Zone Development Agency for the enterprise zone in which the business is located to claim the enterprise zone jobs credit. The Department of Revenue prescribes Form DR-15ZC, Application for Florida Enterprise Zone Jobs Credit for Sales Tax Effective January 1, 2006 (incorporated by reference in Rule 12A-1.097, F.A.C.), for this purpose.

(b) ~~Forms Required.~~ Taxpayers claiming the enterprise zone jobs credit against sales and use tax for employees hired on or after January 1, 2006, must use Form DR-15ZC to apply for, calculate, and claim the credit with the Department of Revenue. Form DR-15ZC must be certified by the Enterprise Zone Development Agency, attached to a sales and use tax return, and delivered directly to the Department, or postmarked, within six months after the new employee is hired. Employers have seven months from the date a qualified leased employee is hired to file the certified DR-15ZC with the Department.

(2) ~~Building materials used in the rehabilitation of real property located in an enterprise zone.~~

(a) ~~How to Claim the Refund.~~ An application that includes the information required by Section 212.08(5)(g)1., F.S., must be filed with the Enterprise Zone Development Agency for the enterprise zone where the building materials are used, to claim a refund of tax paid on building materials used in the rehabilitation of real property located in an enterprise zone. Form EZ-M, Florida Enterprise Zone Program Building Materials Sales Tax Refund Application for Eligibility (incorporated by reference in rule 12A-1.097, F.A.C.), is prescribed by the Department for this purpose. For the applicant to be eligible to receive a refund, the Enterprise Zone Coordinator for the

enterprise zone where the building materials are used must certify, using Form EZ M, that the applicant meets the criteria provided in Section 212.08(5)(g), F.S. The Enterprise Zone Coordinator will certify Form EZ M, including the required attachments, and return the form and attachments to the applicant. The applicant is responsible for attaching the certified Form EZ M and the required attachments to Form DR 26S and forwarding the package to the Department of Revenue.

(b) Forms Required. Taxpayers claiming the refund must file an Application for Refund Sales and Use Tax (Form DR 26S, incorporated by reference in Rule 12 26.008, F.A.C.) and Form EZ M with the Department of Revenue. Form DR 26S must be attached to Form EZ M and its attachments, and the package must be delivered directly to the Department. For rehabilitation projects completed prior to July 1, 2005, the application package must be delivered to the Department, or postmarked, within 6 months after the rehabilitation of the property is deemed substantially completed by the local building inspector or within 90 days after the rehabilitated property is first subject to assessment. For rehabilitation projects completed on or after July 1, 2005, the application package must be delivered to the Department, or postmarked, within 6 months after the rehabilitation of the property is deemed substantially completed by the local building inspector or by September 1 of the year the rehabilitated property is first subject to assessment. The completed Form DR 26S, the certified Form EZ M, and the required attachment should be mailed to:

Florida Department of Revenue

Refund Subprocess

P.O. Box 6490

Tallahassee, Florida 32314 6490.

(3) Business equipment used in an enterprise zone.

(a) How to Claim the Refund. An application that includes the information required by Section 212.08(5)(h)2, F.S., must be filed with the Enterprise Zone Development Agency for the enterprise zone where the business is located to obtain a refund of tax paid on business property used in an enterprise zone. Form EZ E, Florida Enterprise Zone Program Business Equipment Sales Tax Refund Application for Eligibility (incorporated by reference in Rule 12A 1.097, F.A.C.), is prescribed by the Department for this purpose. For an applicant to be eligible to receive a refund, the Enterprise Zone Coordinator for the enterprise zone where the business property is used must certify, using Form EZ E, that the applicant meets the criteria set forth in Section 212.08(5)(h), F.S. The Enterprise Zone

Coordinator will certify Form EZ-E, including the required attachments, and return the form and attachments to the applicant. The applicant is responsible for attaching the certified Form EZ-E, and the required attachments, to Form DR-26S and forwarding the package to the Department of Revenue.

(b) Forms Required. Taxpayers claiming the refund must file an Application for Refund Sales and Use Tax (Form DR-26S) and Form EZ-E with the Department of Revenue. The applicant is responsible for submitting an Application for Refund Sales and Use Tax (Form DR-26S), the completed and certified Form EZ-E, and the required attachments to the Department of Revenue. Form DR-26S must be attached to Form EZ-E and attachments and delivered directly to the Department, or postmarked, within 6 months after the tax is due on the business property that was purchased. The completed Form DR-26S, the certified Form EZ-E, and the required supporting documentation should be mailed to:

Florida Department of Revenue

Refund Subprocess

P.O. Box 6490

Tallahassee, Florida 32314-6490

(4) Community contribution tax credit for donations:

(1)(a) Who May Claim the Community Contribution Tax Credit.

(a) Any taxpayer who ~~that~~ has received prior approval from the Department of Commerce Economic Opportunity, Division of Strategic Business Development for a community contribution to any revitalization project undertaken by an eligible sponsor will be allowed a credit of 50 percent of the value of the contribution. The total annual credit for each taxpayer under this subsection, applied against state sales and use tax ~~the due under Chapter 212, F.S., for a taxable year~~, is limited to \$200,000. Taxpayers who elect to claim the credit against state sales and use tax are ineligible to claim the credit against corporate income tax or insurance premium tax.

(b) Valuation of the Credit.

1. The valuation of the contribution determined by the Department of Commerce Economic Opportunity, Division of Strategic Business Development will be used in the computation of the credit.

2. A contribution of more than \$400,000 may be made in a tax year. However, the credit received for any contribution may not exceed the \$200,000 annual credit limitation.

(c) When to Claim the Credit. The credit must be claimed as a refund of sales and use tax reported on returns

and remitted to the Department within the 12 months preceding the date of the application for refund. If a taxpayer is unable to fully utilize the amount of credit granted in a year due to insufficient tax payments during the 12-month period preceding the granting of the credit, the unused amount may be carried forward for a period not to exceed 3 years and may be included in an application for refund filed during those years.

(d) Forms Required. Taxpayers claiming the credit must file an Application for Refund-Sales and Use Tax (Form DR-26S) with a copy of the donation approval letter issued to the taxpayer by the Department of Commerce Economic Opportunity, Division of Strategic Business Development authorizing the taxpayer to claim the credit. The applicant is responsible for submitting to the Department of Revenue an Application for Refund-Sales and Use Tax (Form DR-26S) and a copy of the donation approval authorization letter issued by from the Department of Commerce Division to the Department of Revenue. Only one application may be submitted in any a 12-month period. ~~The completed Form DR-26S and a copy of the authorization letter should be mailed to:~~

~~Department of Revenue~~

~~Refund Subprocess~~

~~P.O. Box 6490~~

~~Tallahassee, Florida 32314-6490~~

(5) Electrical energy used in an enterprise zone.

~~(a) How to Claim the Exemption. An application that includes the information stated in Section 212.08(15)(b), F.S., must be filed with the Enterprise Zone Development Agency for the enterprise zone where the business is located to claim an exemption from sales tax imposed on electrical energy. The Department of Revenue prescribes Form DR-15JEZ, Application for the Exemption of Electrical Energy Used in an Enterprise Zone Effective July 1, 1995 (incorporated by reference in Rule 12A-1.097, F.A.C.), for this purpose. For an applicant to be eligible to receive an exemption from tax on electrical energy purchased in an enterprise zone, the Enterprise Zone Coordinator for the enterprise zone where the business is located must certify that the applicant meets the criteria set forth in section 212.08(15)(b), F.S. The Enterprise Zone Coordinator for the enterprise zone where the property is located will sign Form DR-15JEZ and return it to the applicant. The applicant is responsible for forwarding the certified Form DR-15JEZ to the Department of Revenue.~~

~~(b) Forms Required. Taxpayers claiming the exemption must file Form DR-15JEZ with the Department of Revenue. Form DR-15JEZ, must be certified by the Enterprise Zone Coordinator of the enterprise zone where the~~

business is located. Form DR-15JEZ must be delivered directly to the Department, or postmarked, within 6 months after qualifying for the exemption. Form DR-15JEZ should be mailed to:

Florida Department of Revenue

Sales Tax Registration

5050 W. Tennessee Street

Tallahassee, Florida 32399-0100

(6) Building materials and labor for construction of single family homes in an enterprise zone, empowerment zone, or front porch Florida community.

(a) How to Claim the Refund. An application that includes the information required by Section 212.08(5)(n)2., F.S., must be filed with the Department of Revenue to obtain a refund of tax paid on building materials and labor used in construction of single family homes. The Department of Revenue prescribes Form Dr-26RP, Florida Neighborhood Revitalization Program (incorporated by reference in Rule 12A-1.097, F.A.C.), for this purpose. When the building materials and labor are used for construction of single family homes located within an enterprise zone or empowerment zone, or Front Porch Florida Community, the Enterprise Zone Coordinator or the Chair of the Front Porch Community where the single family home is located must sign Form DR-26RP. The Enterprise Zone Coordinator or the Chair of the Front Porch Community will sign the application and return it to the applicant. The applicant is responsible for forwarding the completed Form Dr-26RP, and the required documentation, to the Department of Revenue.

(b) Forms Required. Taxpayers claiming the refund must file an Application for Refund Sales and Use Tax (Form DR-26S) with the Department of Revenue. Form DR-26RP, signed by the Enterprise Zone Coordinator or the Chair of the Front Porch Community, and all the documentation listed on Form DR-26RP, must be attached and forwarded to the Department. Form DR-26S, Form Dr-26RP, and the required documentation must be delivered directly to the Department, or postmarked, within 6 months after the date the single family home is deemed to be substantially completed by the local building inspector. Form DR-26S, Form DR-26RP, and the required documentation should be mailed to:

Florida Department of Revenue

Refund Subprocess

P.O. Box 6490

Tallahassee, Florida 32314 6490

(7) Building materials used in redevelopment projects.

(a) How to Claim the Refund. An application that includes the information required by Section 212.08(5)(c)2., F.S., must be filed with the Department of Revenue to obtain a refund of tax paid on building materials used in redevelopment projects. The Department prescribes Form DR 26RP, Florida Neighborhood Revitalization Program, for this purpose. The contact person of the enterprise zone, empowerment zone, Front Porch Florida Community, Urban High Crime Area, Brownfield Area, or Urban Infill and Redevelopment Area where the building materials are used must sign Form DR 26RP. The contact person will sign the completed Form DR 26RP and return it to the applicant. The applicant is responsible for forwarding the completed Form DR 26RP and the required documentation to the Department of Revenue.

(b) Forms Required. Taxpayers claiming the refund must file an Application for Refund Sales and Use Tax (Form DR 26S) with the Department of Revenue. Form DR 26RP, signed by the contact person, and all the documentation listed on Form DR 26RP, must be submitted to the Department. Form DR 26S, Form DR 26RP, and required documentation must be delivered directly to the Department, or postmarked, within 6 months after the date the housing project or mixed-use project is deemed to be substantially completed by the local building inspector. Form DR 26S, Form DR 26RP, and the required documentation should be mailed to:

Florida Department of Revenue

Refund Subprocess

P.O. Box 6490

Tallahassee, Florida 32314 6490

(8) Obtaining forms.

(a) The forms referenced in this rule are available, without cost, by one or more of the following methods: 1) downloading the form from the Department's website at www.floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays); or, 3) visiting any local Department of Revenue Service Center; or, 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3 2000, 5050 West Tennessee Street, Tallahassee, Florida 34399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(b) These forms may also be obtained from the Enterprise Zone Development Agency for the enterprise zone in

~~which the business is located.~~

~~(9) Questions relating to enterprise zones created on July 1, 1995, should be directed to:~~

~~Department of Economic Opportunity~~

~~Division of Strategic Business Development~~

~~The Capitol~~

~~Tallahassee, Florida 32399-0001~~

Rulemaking Authority ~~212.08(5)(g)6., (h)6., (n)4., (o)4., (15)(e), 212.11(5)(b), 212.18(2), 213.06(1) FS. Law~~

Implemented ~~212.08(5)(p)(g), (h), (n), (o), (q), (15), 212.096, 212.11(5), 212.15(2), 212.17(6), 212.18(2) FS.~~

History—New 1-3-96, Amended 6-19-01, 8-1-02, 5-4-03, 5-1-06, 1-25-12,_____.