



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

LAUREL M. LEE
Secretary of State

May 4, 2022

Danielle Boudreaux
Florida Department of Revenue
Building One, Room 2600
2450 Shumard Oak Blvd.
Tallahassee, FL 32399-0100

Attention: Janet Young

Dear Danielle Boudreaux:

Your adoption package for Rule 12B-4.052, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 3:00 p.m. on May 3, 2022. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is May 23, 2022.

Sincerely,

Anya C. Owens
Program Administrator

ACO/mas

Swain, Margaret A.

From: Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>
Sent: Tuesday, May 3, 2022 3:00 PM
To: RuleAdoptions
Cc: Owens, Anya C.; Janet Young; Jennifer Ensley; Tonya Fulford
Subject: RE: Department of Revenue Rule Certification Packets
Attachments: 12-13_Certification Packet_050322.pdf; 12-24_Certification Packet_050322.pdf; 12-29_Certification Packet_050322.pdf; 12A-16_Certification Packet_050322.pdf; 12A-19_Certification Packet_050322.pdf; 12B-4_Certification Packet_050322.pdf; 12B-5_Certification Packet_050322.pdf; 12B-7_Certification Packet_050322.pdf; 12B-8_Certification Packet_050322.pdf; 12C-1_Certification Packet_050322.pdf

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good afternoon,

Attached are the updated certification packets with the corrected agency certification form.

Thank you,



Danielle Boudreaux
*Revenue Program Administrator, Rulemaking and
Legislative Analysis*
Technical Assistance and Dispute Resolution
Florida Department of Revenue
(850) 717-7082
danielle.boudreaux@floridarevenue.com

From: RuleAdoptions <RuleAdoptions@Dos.myflorida.com>
Sent: Tuesday, May 3, 2022 11:43 AM
To: Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>
Cc: Owens, Anya C. <Anya.Owens@dos.myflorida.com>
Subject: RE: Department of Revenue Rule Certification Packets

Good morning Danielle,

Our office is in receipt of your adoption filings for the 10 Department of Revenue Rule Chapters. Upon further review, however, it appears that the Agency Certification page for each adoption is not the current effective version found in 1-1.010. The updated version took effect May 16, 2021 and removes the line that reads, "Attached are the original and two copies of each rule covered by this certification."

Updated filing procedures:

<https://www.flrules.org/gateway/ruleNo.asp?id=1-1.010>

<https://www.flrules.org/gateway/ruleNo.asp?id=1-1.013>

Please update the adoptions with the current version of the Agency Certification and the re-submit your filings for processing.

Respectfully,

Margaret Swain
Government Operations Consultant III
Florida Administrative Code and Register
Room 701 The Capitol | Tallahassee, Florida
(850)245-6208

From: Danielle Boudreaux <Danielle.Boudreaux@floridarevenue.com>
Sent: Tuesday, May 3, 2022 11:02 AM
To: RuleAdoptions <RuleAdoptions@Dos.myflorida.com>
Cc: Janet Young <Janet.Young@floridarevenue.com>; Jennifer Ensley <Jennifer.Ensley@floridarevenue.com>; Tonya Fulford <Tonya.Fulford@floridarevenue.com>
Subject: Department of Revenue Rule Certification Packets

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good morning,

Please find attached the certification packets for 10 Department of Revenue Rule chapters.

Thank you,



Danielle Boudreaux
*Revenue Program Administrator, Rulemaking and
Legislative Analysis*
Technical Assistance and Dispute Resolution
Florida Department of Revenue
(850) 717-7082
danielle.boudreaux@floridarevenue.com

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.



Senator Ben Albritton, Chair
 Representative Rick Roth, Vice Chair
 Senator Lorraine Ausley
 Senator Jason Brodeur
 Senator Danny Burgess
 Senator Shevrin D. "Shev" Jones
 Representative Wyman Duggan
 Representative Yvonne Hayes Hinson
 Representative Thomas Patterson "Patt" Maney
 Representative Angela "Angie" Nixon
 Representative Anthony Sabatini

JOINT ADMINISTRATIVE PROCEDURES COMMITTEE



KENNETH J. PLANTE
 COORDINATOR
 Room 680, Pepper Building
 111 W. Madison Street
 Tallahassee, Florida 32399-1400
 Telephone (850) 488-9110
 Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

CERTIFICATION

Department: Department of Revenue
Agency: Miscellaneous Tax
Rule No(s): 12B-4.052
File Control No: 186508

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- ☒ There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
- ☐ The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
- ☐ The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 5/2/2022

This certification expires after: 5/9/2022

Certifying Attorney: Jamie Jackson

NOTE:

- ☐ *The above certified rules include materials incorporated by reference.*
- ☒ *The above certified rules do not include materials incorporated by reference.*



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

May 3, 2022

Ms. Anya Owens, Chief
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rule

Dear Ms. Owens:

The following Department of Revenue Rule is presented for certification:

12B-4.052 Computation of Tax; Definitions

The following persons may be contacted regarding these rule certifications:

Danielle Boudreaux	717-7082	danielle.boudreaux@floridarevenue.com
Jennifer Ensley	717-7659	jennifer.ensley@floridarevenue.com

Florida Department of Revenue
Building One, Room 2600
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0100

Sincerely,

Janet Young
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

☒ (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and

☒ (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and

☒ (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and

☒ (a) Are filed not more than 90 days after the notice; or

☐ (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or

☐ (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or

☐ (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or

☐ (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or

☐ (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or

☐ (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or

☐ (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or

☐ (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12B-4.052

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date: _____
(month) (day) (year)



Signature, Person Authorized to Certify Rules

Deputy Executive Director
Title

1
Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3, Florida Statutes, I certify as agency head, as defined by section 20.05(1)(b), Florida Statutes, that:

☒ All rules covered by this certification are not rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.

☐ The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12B-4.052



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-4, FLORIDA ADMINISTRATIVE CODE
DOCUMENTARY STAMP TAX
AMENDING RULE 12B-4.052

SUMMARY OF PROPOSED RULE

The proposed revision incorporates the new example of a modification to an original document that is not a renewal.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of this rulemaking is to update the Department's rules documentary stamp tax to address 2021 legislative changes contained in Chapter 2021-31, Laws of Florida. Section 14 of the chapter law amends Section 201.08, Florida Statutes, to provide that a modification of an original document, on which documentary stamp tax was previously paid, which changes only the interest rate and is made as the result of the discontinuation of an index to which the original interest rate is referenced, is not a renewal and is not subject to documentary stamp tax. Rule 12B-4.052 is updated to incorporate this change.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

September 23, 2021

A Notice of Rule Development was published in the *Florida Administrative Register* on September 9, 2021 (Vol. 47, No. 175, pp. 4124-4125), to advise the public of the proposed changes to Rule 12B-4.052, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held. A rule development workshop was requested and held on September 23, 2021. No comments were received at the workshop regarding this rule, and no written comments were received.

SUMMARY OF PUBLIC MEETING

March 29, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on March 29, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-4.052, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on March 18, 2022 (Vol. 48, No. 54, p. 1048).

SUMMARY OF RULE HEARING

April 21, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on March 31, 2022 (Vol. 48, No. 63, pp. 1236-1237), to advise the public of the proposed changes to Rule 12B-4.052, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on April 21, 2022. No request was received, and no hearing was held. No written comments were received by the Department.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-4, FLORIDA ADMINISTRATIVE CODE
DOCUMENTARY STAMP TAX
AMENDING RULE 12B-4.052

12B-4.052 Computation of Tax; Definitions.

(1) through (11) No change

(12)(a) through (f) No change

(g) A written agreement that does not modify the terms of the indebtedness evidenced by a promissory note, mortgage, trust deed, security agreement, or other evidence of indebtedness in a way described in paragraph (a) is not a renewal. Examples of modifications to documents that are not renewals include those given or recorded to:

1. Correct errors;
2. Modify covenants, conditions, or terms unrelated to the debt;
3. Sever a lien into separate liens;
4. Provide additional or substitute security for the indebtedness;
5. Consolidate indebtedness or collateral;
6. Add, change, or delete guarantors; ~~or~~
7. Substitute a new mortgagee or payee; or
8. Change only the interest rate, made as the result of the discontinuation of an index to which the original interest rate is referenced.

(h) No change

(13) No change

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.08, 201.09 FS. History—New 8-18-73, Formerly 12A-4.52, Amended 8-8-78, 3-12-79, 2-3-80, 3-30-81, 8-29-84, Formerly 12B-4.52, Amended 12-5-89, 2-13-91, 10-18-94, 12-30-97, 7-28-98, 1-4-01, 5-4-03, 05-23-22.