



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

October 6, 2022

Jennifer Ensley
Florida Department of Revenue
5050 West Tennessee Street
Tallahassee, FL 32399

Attention: Brinton Hevey

Dear Jennifer Ensley:

Your adoption package for Rule 12B-4.003, was received, electronically, by the Florida Department of State, Administrative Code and Register at 3:24 p.m. on October 6, 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 January 1, 2023.

Sincerely,

Anya C. Owens
Program Administrator
Florida Administrative Code and Register
Florida Department of State
R.A. Gray Building
Tallahassee, FL 32399

ACO/mas

Swain, Margaret A.

From: Brinton Hevey <Brinton.Hevey@floridarevenue.com>
Sent: Thursday, October 6, 2022 3:24 PM
To: RuleAdoptions
Cc: Tonya Fulford; Janet Young
Subject: Rule language for 12-24, 12A-1, 12A-16, 12B-4, 12B-5, 12B-6, 12B-7, 12C-1.0198 and 12C-1.051
Attachments: 12-24_Final Rule Text_01012023.docx; 12A-1.097_Final Rule Text_01012023.docx; 12A-16_Final Rule Text_01012023.docx; 12B-4_Final Rule Text_01012023.docx; 12B-5_Final Rule Text_01012023.docx; 12B-6_Final Rule Text_01012023.docx; 12B-7_Final Rule Text_01012023.docx; 12C-1_Final Rule Text_01012023.docx; 12A-1_Final Rule Text_10262022.docx; 12A-1_Final Rule Text_10262022.docx

EMAIL RECEIVED FROM EXTERNAL SOURCE

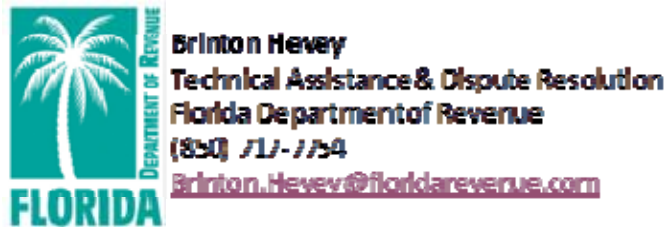
The attachments/links in this message have been scanned by Proofpoint.

Good afternoon,

Please see the attached rule language word documents for 12-24, 12A-1, 12A-1.097, 12A-16, 12B-4, 12B-5, 12B-6, 12B-7, 12C-1.0198, and 12C-1.051, F.A.C.

Please let me know if I need to do anything else for this. I can't thank you enough for all of your help.

Brinton



Swain, Margaret A.

From: Brinton Hevey <Brinton.Hevey@floridarevenue.com>
Sent: Thursday, October 6, 2022 2:16 PM
To: RuleAdoptions
Cc: Janet Young; Jennifer Ensley; Tonya Fulford; Tammy Miller
Subject: Department of Revenue Rule Certifications
Attachments: 12-24_Certification_100622.pdf; 12A-1.097_Certification_100622.pdf; 12A-1_Certification_100622.pdf; 12A-16_Certification_100622.pdf; 12B-4_Certification_100622.pdf; 12B-5_Certification_100622.pdf; 12B-6_Certification_100622.pdf; 12B-7_Certification_100622.pdf; 12C-1.013_and_1.042_Certification_100622.pdf; 12C-1.0198_and_1.051_Certification_100622.pdf

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

Good afternoon,

Attached are the rule certification packets for Chapters 12-24, 12A-1, 12A-16, 12B-4, 12B-5, 12B-6, 12B-7, and 12C-1. There are 2 separate packets for 12A-1 and 12C-1 due to different effective dates. Please note that we have not received email approvals for the incorporated materials, but have received verbal approval.

Please let me know if you have any questions.

Thank you,
Brinton





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



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 COORDINATOR
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 111 W. Madison Street
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 Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

THE FLORIDA LEGISLATURE
**JOINT ADMINISTRATIVE
 PROCEDURES COMMITTEE**

CERTIFICATION

Department: Department of Revenue
Agency: Miscellaneous Tax
Rule No(s): 12B-4.003
File Control No: 188606

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: 10/6/2022

This certification expires after: 10/13/2022

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

October 6, 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-4.003 Public Use Forms

The following persons may be contacted regarding these rule certifications:

Brinton Hevey	717-7754	brinton.hevey@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-4.003

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 January 1, 2023 Date:
(month) (day) (year)

Andrea McInland
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-4.003



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-4.003

SUMMARY OF PROPOSED RULE

Beginning January 1, 2023, the proposed amendments to Rule 12B-4.003, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax and any surtax that may be due. Form DR-225 (Documentary Stamp Tax Return for Registered Taxpayers' Unrecorded Documents) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file the return and pay the tax and any surtax that may be due by electronic means.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. This rulemaking is necessary to implement this law 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

July 27, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134), to advise the public of the proposed changes to Rule 12B-4.003, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would

be held on July 27, 2022. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

August 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-4.003, 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 August 12, 2022 (Vol. 48, No. 157).

SUMMARY OF RULE HEARING

September 21, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on August 24, 2022 (Vol. 48, No. 165, pp. 3406-3407), to advise the public of the proposed changes to Rule 12B-4.003, and to provide that, if requested in writing, a rule hearing would be held on September 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-4.003

12B-4.003 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) DR-225	Documentary Stamp Tax Return for Registered Taxpayers' Unrecorded Documents (R. <u>01/23</u> 01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____06326)	<u>01/23</u> 01/16
(3) through (4)	No change	

Rulemaking Authority 201.11, 213.06(1) FS. Law Implemented 119.071(5), 201.01, 201.02(1), (4), 201.031(1), 201.07, 201.08(1)(a), 201.133, 213.755 FS., History—New 8-18-73, Formerly 12A-4.03, Amended 9-26-77, 12-11-78, Formerly 12B-4.03, Amended 12-5-89, 2-16-93, 10-20-93, 12-30-97, 5-4-03, 6-28-05, 1-1-08, 4-14-09, 1-11-10, 6-28-10, 4-25-12, 1-11-16, 01/01/2023.

CERTIFICATION OF MATERIALS INCORPORATED
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12B-4.003 have been:

☒ (1) Filed through the Department of State's e-rulemaking website at www.flrules.org.

☐ (2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

<u>Form Number</u>	<u>Form Title</u>
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DR-225	Documentary Stamp Tax Return for Registered Taxpayers' Unrecorded Documents
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Under the provisions of Section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.



Signature, Person Authorized to Certify Rules

Deputy Executive Director

Title