

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: April 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida 32399. If a meeting is requested in writing, members of the public can also attend electronically via webinar; participants will need to register for the webinar using the following link: <https://attendee.gotowebinar.com/register/1664552174698348304>.

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 IS: : Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue,

P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.150 Public Use Forms.

(1)(a) No change

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s website at floridarevenue.com; 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 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2)	No change	
(1) DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-____41866)	01/22 04/20
(2)	No change	
(1) DR-309632N	Instructions for Filing Wholesaler/Importer Fuel Tax Return (R-01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04865)	01/22 01/15
(2)	No change	
(2) DR-309635N	Instructions for Filing Blender Fuel Tax Return (R-01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04868)	01/22 01/15
(2)	No change	
(2) DR-309636N	Instructions for Filing Terminal Operator Information Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-____41867)	01/22 04/20

(30)	No change	
(31) DR-309637N	Instructions for Filing Petroleum Carrier Information Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-____40477)	01/22 01/19
(32)	No change	
(33) DR-309638N	Instructions for Filing Exporter Fuel Tax Return (R-01/15) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04874)	01/22 01/15
(34) through (36)	No change	
(37) DR-309652	Motor and Other Fuel Taxes XML User Guide for eFile For e-file Developers and Transmitters (http://www.flrules.org/Gateway/reference.asp?No=Ref-10801)	07/19

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS. History—New 11-21-96, Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, 12-12-19, 4-16-20, 1-1-21, ~~XX-XX-XX~~.

12B-5.600 Tracking System Reporting Requirements.

(1) Scope. This rule addresses requirements for the electronic submission of information used by the Department to track the movement of any product defined as a motor, diesel, or aviation fuel that has been received, disbursed, delivered, imported, exported, or moved in any manner within Florida by a licensed fuel dealer. This rule applies to licensed terminal suppliers, terminal operators, wholesalers, importers, petroleum carriers, exporters, and blenders.

(2) Electronic filing and data format. Returns must be filed electronically in the correct format, include all reportable transactions, and contain accurate information from source records such as bills of lading, delivery tickets, or invoices. The filing method and format for returns are dependent on the type of fuel license issued by the Department.

(a) Terminal suppliers and terminal operators must file returns using Extensible Markup Language (XML), as provided in Form DR-309652, Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters, incorporated by reference

in Rule 12B-5.150, F.A.C. Instructions for how to electronically file returns can be found in the following forms, incorporated by reference in Rule 12B-5.150:

1. Form DR-309631N - Instructions for Filing Terminal Supplier Fuel Tax Return

2. Form DR-309636N - Instructions for Filing Terminal Operator Information Return

(b) Wholesalers, importers, petroleum carriers, exporters, and blenders must file returns through the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files. Instructions for how to electronically file returns can be found in the following forms, incorporated by reference in Rule 12B-5.150:

1. Form DR-309632N - Instructions for Filing Wholesaler/Importer Fuel Tax Return

2. Form DR-309635N - Instructions for Filing Blender Fuel Tax Return

3. Form DR-309637N - Instructions for Filing Petroleum Carrier Information Return

4. Form DR-309638N - Instructions for Filing Exporter Fuel Tax Return

(3) Data elements required on fuel tax returns

(a) Fuel tax returns filed with the Department must be complete and include all information within a data element. This information is provided on a schedule and is used to validate the correct amount of taxes are collected and distributed to the appropriate jurisdiction.

(b) The data elements on fuel tax return schedules must be correct and adhere to the submission requirements provided in the filing instructions for each type of fuel tax return. The information required within each data element may be found on a bill of lading, invoice, or delivery ticket.

(c) The following is a list of data elements that are included on a fuel tax return.

1. Federal employer identification number (FEIN) of the carrier transporting the product

2. FEIN of the person hiring the carrier

3. Mode of transportation

4. Point of origin or destination of the fuel

5. Delivered to address

6. Purchaser/seller/terminal supplier FEIN

7. Date shipped, received, or delivered

8. Document number

9. Net gallons

(4) Penalties for failure to meet submission requirements.

(a) Any person who fails to file electronically, fails to file a return in the proper format or who submits erroneous information within a data element will be notified by the Department in writing. Erroneous information may be

identified using statistical sampling, nonstatistical sampling, or by a detailed audit.

1. Written notification for invalid federal employer identification numbers (FEINs), modes of transportation, points of origin, or points of destination will include a detailed description of the error and a separate listing of the information within each data element that was incorrect.

2. Written notification for invalid document numbers, dates, or net gallons will include an explanation of why the data is not correct and include examples.

3. The written notification for omitted transactions will include a generic statement that certain transactions were not included on the Florida tax return. A list of the missing transactions or a copy of the inventory reconciliation calculation, identifying gains or losses over tolerance, will be attached to the written notification.

(b) Each person will have three months from the date of notification to correct identified errors. After the three-month period ends, a penalty of \$5,000 will be imposed each month the identified errors remain uncorrected.

Rulemaking Authority 206.485(1), 213.06(1) FS. Law Implemented 206.08, 206.09, 206.095, 206.48, 206.485 FS. History—New XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:

Danielle Boudreaux

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: March 29, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: September 9, 2021

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