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DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-5.150 Public Use Forms

PURPOSE AND EFFECT: 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. The purpose of this rulemaking is to implement this law change and to provide a clarifying update.

SUMMARY: : Beginning January 1, 2023, the proposed amendments to Rule 12B-5.150, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Form DR-176 (Application for Air Carrier Fuel Tax License) is revised to notify taxpayers that file Form DR-182 (Florida Air Carrier Fuel Tax Return) of the lowered threshold amount requiring taxpayers to pay the tax associated with Form DR-182 by electronic means. Form DR-182 is also revised to notify taxpayers of the lowered threshold amount requiring taxpayers to pay the tax associated with Form DR-182 by electronic means. Form DR-904 (Pollutants Tax Return) is revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Form DR-904 and pay the tax by electronic means. Form DR-904 is also revised to provide clarifying language related to requesting a refund of pollutant taxes.

SUMMARY OF STATEMENT OF ESTIMATED
REGULATORY COSTS AND LEGISLATIVE
RATIFICATION:

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., section 2, Ch. 2022-151 LOF F.

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: September 21, 2022, at 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1820, Tallahassee, Florida. If a hearing 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/6119500614842689805>

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: Jennifer Ensley, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-7659, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.150 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) through (10)	No change	
(11) DR-176	Application for Air Carrier Fuel Tax License (https://www.flrules.org/gateway/reference.asp?NO=Ref-____42327)	<u>01/23</u> <u>3</u> <u>04/24</u>
(12) DR-182	Florida Air Carrier Fuel Tax Return (R. <u>01/23</u> <u>04/15</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____04863)	<u>01/23</u> <u>3</u> <u>04/15</u>
(13) through	No change	

ugh (16)		
(17) DR-904	Pollutants Tax Return (R. <u>01/23</u> <u>04/13</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-____02129)	<u>01/23</u> <u>3</u> <u>04/13</u>
(18) through (37)	No change	

PROPOSED EFFECTIVE DATE: January 1, 2023

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., section 2, Ch. 2022-151 LOF, 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, 5-23-22, XX-XX-XX.

NAME OF PERSON ORIGINATING PROPOSED RULE:
Jennifer Ensley

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 23, 2022

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 12, 2022

[REDACTED]