Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

November 20, 2025

Jamie Jackson, Chief Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

Re: Florida Department of Revenue Rule
Notice of Change, Rule 12B-5.150, F.A.C.

Dear Ms. Jackson:

Please find enclosed information regarding Department of Revenue proposed rule amendment for Rule 12B-5.150, F.A.C., published in the October 13, 2025 (Volume 51, Number 199) edition of the *Florida Administrative Register*.

A Notice of Change was published in the November 20, 2025 (Volume 51, Number 226) edition of the *Florida Administrative Register*, to revise the incorporated materials for Rule 12B-5.150, F.A.C., as follows:

- DR-309635, Blender Tax Return, to remove the obsolete Schedule 12 – Ultimate vendor credits worksheet for reporting deliveries and exports of tax paid fuel to consumers who qualify to purchase fuel tax-exempt; and,
- DR-309635N, Instructions for Filing Blender Fuel Tax Return, to remove references to the obsolete Schedule 12, form DR-309635, Blender Tax Return.

If you need additional information, please do not hesitate to contact me at (850)717-6079.

Sincerely,

Jeremy W. Roberts
Agency Rules Coordinator

Attachments

Section III
Notice of Changes, Corrections and Withdrawals

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-4.053 Taxable Documents

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 51 No. 199, October 13, 2025 issue of the Florida Administrative Register.

12B-4.053 Taxable Documents.

(1) through (23) No change.

(24) In-State Notes - Secured by Florida Mortgage. A mortgage recorded in Florida encumbering Florida real or personal property, which is security for an in-state note, is subject to tax as follows:

(a) Secured by Multi-State Mortgage. When a note is made in Florida and is secured by a multi-state mortgage recorded in Florida, the tax is due on the full amount of the note for notes up to $700,000. For notes larger than $700,000, the tax is due on at least $700,000, or the percentage of the indebtedness which the value of the mortgaged property located in Florida bears to the total value of all the mortgaged property, whichever is greater. However, where the mortgage limits recovery to less than the amount of the indebtedness secured, the tax is due on the full amount of the note, up to $700,000 (with a maximum tax due of $2,450), or the amount to which the mortgage limits recovery, whichever is greater. The mortgage is required to state the value of the property in Florida and the other state(s) and also the percentage of the Florida property in relation to the total property. When the tax due is based upon the amount to which recovery is limited on a mortgage, the mortgage is not required to state the value of the property in Florida and the other state(s), nor is the mortgage required to state the percentage of the Florida property in relation to the total property.

(b) Secured by Florida Mortgage only. When a note is made in Florida and is secured by a mortgage on Florida property and is also secured by an out-of-state mortgage, the tax is due on the full amount of the note for notes up to $700,000. For notes larger than $700,000, the tax is due on $700,000, or the percentage of the indebtedness which the value of the mortgaged property located in Florida bears to the total value of all the mortgaged property, or the value of the property located in Florida, whichever is greater. However, where the mortgage limits recovery to less than the amount of the indebtedness secured, the tax is due on the full amount of the note, up to $700,000 (with a maximum tax due of $2,450), or the amount to which the mortgage limits recovery, whichever is greater. The mortgage is required to state the value of the property in Florida and the other state(s) and also the percentage of the Florida property in relation to the total property. When the tax due is based upon the amount to which recovery is limited on a mortgage, the mortgage is not required to state the value of the property in Florida and the other state(s), nor is the mortgage required to state the percentage of the Florida property in relation to the total property.

(25) through (26) No change.

Rulemaking Authority 201.11(1), 213.06(1) FS. Law Implemented 201.01, 201.08 FS. History–New 8-18-73, Formerly 12A-4.53, Amended 2-21-77, 11-29-79, 4-11-80, 7-27-80, 12-23-80, 3-30-81, 12-30-82, 8-29-84, Formerly 12B-4.53, Amended 12-29-86, 12-5-89, 2-13-91, 10-18-94, 12-30-97, 7-28-98, 1-4-01, 5-4-03,___.

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12B-5.150 Public Use Forms

NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 51 No. 199, October 13, 2025 issue of the Florida Administrative Register.

12B-5.150 Public Use Forms.

	Form Number	Title	Effective Date
(1) through (21) No change			
(22)	DR-309635	Blender Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18786)	01/26
(23)	DR-309635N	Instructions for Filing Blender Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18787)	01/26
(24) through (35) No change			

PROPOSED EFFECTIVE DATE: January 1, 2026

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, 5-23-22, 1-1-23, 1-1-24, 1-1-26.*

Note: DR-309635, Blender Fuel Tax Return – On page 3, the instructions for Line 23 are removed, the instructions for Lines 24 through 28 are renumbered, and the instructions for new Lines 23 and 27 have been revised to reflect the removal of instructions from Line 23. On page 13, Schedule 12 - Ultimate vendor credits worksheet is removed. Page numbering is corrected to reflect the removal of the one page schedule.

DR-309635N, Instructions for Filing Blender Fuel Tax Return – On page 4, the instructions for Line 23 are removed, the instructions for Lines 24 through 28 are renumbered, and the instructions for new Lines 23 and 27 have been revised to reflect the removal of instructions from Line 23. On page 8, instructions to obsolete Ultimate Vendor Credits Worksheet (Schedule 12, Page 13) are removed.

Section IV
Emergency Rules

NOTE: The full text of Emergency Rules that are currently in effect can be viewed by going to https://flrules.org/Notice/emergencyRules.asp.

Section V
Petitions and Dispositions Regarding Rule Variance or Waiver

DEPARTMENT OF HEALTH

Board of Nursing

NOTICE IS HEREBY GIVEN that on November 18, 2025, the Board of Nursing, received a petition for variance or waiver filed by Kate Loftis, RN, BSN, MMS, PA-C, Although the petition does not state a specific rule, it appears Petitioner is seeking a variance or waiver from Rule 64B9-6.004, F.A.C., which requires retired licensees who have been in retired status for five years or more without an active license to practice in another state must complete a nursing remediation course. Comments on this petition should be filed with the Board of Nursing within 14 days of publication of this notice.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Dayle Mooney, Interim Executive Director, Board of Nursing, 4052 Bald Cypress Way, Bin #C02, Tallahassee, Florida 32399; (850)245-4125 MQA.Nursing@flhealth.gov.

FLORIDA HOUSING FINANCE CORPORATION

RULE NO.: RULE TITLE:

67-21.003 Application and Selection Process for Developments

NOTICE IS HEREBY GIVEN that on November 18, 2025, the Florida Housing Finance Corporation, received a petition for waiver of paragraph 67-21.003(1)(b), Florida Administrative Code from Fed Venture LP, waiving the requirement that 15% of the equity be paid at construction closing and the requirement that the Application cannot be submitted until the Applicant completes Credit Underwriting.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Ana McGlamory, Corporation Clerk, Florida Housing Finance Corporation, 227 North Bronough Street, Suite 5000, Tallahassee, FL 32301-1329. The Petition has also been posted on Florida Housing's website at floridahousing.org. Florida Housing will accept comments concerning the Petition for 14 days from the date of publication of this notice. To be considered, comments must be received on or before 5:00 p.m., Eastern Time, on the 14th day after publication of this notice at CorporationClerk@floridahousing.org or Florida Housing Finance Corporation, Attn: Corporation Clerk, 227 North Bronough Street, Suite 5000, Tallahassee, Florida 32301-1329.

FLORIDA HOUSING FINANCE CORPORATION

RULE NO.: RULE TITLE:

67-48.0072 Credit Underwriting and Loan Procedures

NOTICE IS HEREBY GIVEN that on November 19, 2025, the Florida Housing Finance Corporation, received a petition for waiver of paragraphs 67-48.0072(17)(h) and 67-21.026(13)(g), Florida Administrative Code Allow General Contractor-Subcontractor Affiliation from Arbours at Quincy, LLC, such that 1. General Contractor may engage the Subcontractor as a subcontractor for the Development on the conditions that no General Contractor Fee has been, nor will be taken on the costs subcontracted to its affiliated entity; 2. that no Developer Fee will be taken on the costs subcontracted to the affiliated entities; and 3. that an independent Certified Public Accountant has confirmed all payments between the affiliated entities and to the eight subcontractors representing 40% of the costs that are already required to be confirmed.

A copy of the Petition for Variance or Waiver may be obtained by contacting: Ana McGlamory, Corporation Clerk, Florida Housing Finance Corporation, 227 North Bronough Street, Suite 5000, Tallahassee, FL 32301-1329. The Petition has also been posted on Florida Housing's website at floridahousing.org. Florida Housing will accept comments concerning the Petition for 14 days from the date of publication of this notice. To be considered, comments must be received on or before 5:00 p.m., Eastern Time, on the 14th day after

[redacted]

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.:	RULE TITLES:
12B-5.020	Definitions; Specific Exemptions
12B-5.030	Importers
12B-5.040	Carriers
12B-5.050	Terminal Suppliers
12B-5.060	Wholesalers
12B-5.070	Terminal Operators
12B-5.080	Exporters
12B-5.090	Local Government Users
12B-5.100	Mass Transit Systems
12B-5.110	Blenders
12B-5.121	Temporary Licenses Issued Under a Declared Emergency
12B-5.150	Public Use Forms
12B-5.300	Aviation Fuel Licensees
12B-5.375	Temporary Pollutant Importer License Issued Under a Declared Emergency
12B-5.400	Producers and Importers of Pollutants
12B-5.500	Natural Gas Fuel Retailers
12B-5.600	Tracking System Reporting Requirements

PURPOSE AND EFFECT: Part III, Aviation Fuel, Chapter 206, F.S., is repealed by section 27, Ch. 2025-208, L.O.F., effective January 1, 2026. The purpose of the proposed amendments to Chapter 12B-5, F.A.C (Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel), is to: (1) remove provisions for the tax on aviation fuel; (2) update the electronic fuel tax return electronic filing requirements to provide the comma delimited and flat file requirements for local governmental units; and (3) remove redundant and unnecessary provisions.

SUMMARY: The proposed amendments to Rule Chapter 12B-5, F.A.C (Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel): (1) remove provisions for aviation fuel tax effective January 1, 2026; (2) update how to obtain copies of forms from the Department, removing redundant and unnecessary provisions; (3) provide the requirements for electronic fuel tax returns for local government users of diesel fuel and mass transit system providers, adopting file format specifications; (4) adopt clarifications to forms used to obtain annual fuel tax licenses, including the removal of provisions to obtain an aviation fuel tax license; and (5) clarify the application used to annually renew a fuel or pollutants tax license.

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), 206.62(10), 206.87(1)(e)2., 206.97, 213.06(1), 213.755(8) FS.

LAW IMPLEMENTED: 119.071(5), 206.01, 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.03, 206.04, 206.05, 206.051, 206.52, 206.054, 206.055, 206.06, 206.08, 206.09, 206.095, 206.11, 206.404, 206.41, 206.413, 206.414, 206.416, 206.43, 206.44, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.97, 206.9815, 206.9825, 206.9826, 206.9835, 206.9855, 206.9865, 206.9875, 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, 206.9942, 206.9943, 212.0501, 213.255, 213.37, 213.755, 215.26(2) 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: Tuesday, November 4, 2025, 10:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, Tallahassee, Florida 32399.

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: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.020 Definitions; Specific Exemptions.

(1) Definitions.

(a) through (i) No change.

(j) "Sales to United States Government" means the sale of motor fuel and, undyed diesel fuel ~~and aviation fuel~~ to the United States or the federal government, its departments or agencies, and to contract flying schools which train cadets for the United States Air Force under contract whereby the United States reimburses the school for the fuel so used.

(k) No change.

(2) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1), 206.62(10), 206.87(1)(e)2., 213.06(1) FS. Law Implemented 206.41(4)(b), 206.62, 206.874, 206.97 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-17-13, 1-20-14, 1-1-24, 1-1-26.

12B-5.030 Importers.

(1) General Information.

(a) Persons who import either gasoline, gasohol, or diesel~~,~~ ~~or aviation fuel~~ into Florida, by common or private carrier, upon which Florida tax has not been charged or collected, and persons who import and place fuel in storage outside a terminal registered under s. 4101 of the Internal Revenue Code must obtain a license as a Importer.

(b) through (c) No change.

(2) Licensing and Bonding.

(a) No change

(b) Bonding.

1. Prior to conducting business in this state, an importer will file with the department a single bond equivalent to 60 days tax liability on motor fuel~~,~~ and diesel fuel~~, and aviation fuel~~.

2. An importer's bond shall be maintained in an amount sufficient to secure payment of 60 days of tax liability on motor fuel~~,~~ or diesel fuel~~, or aviation fuel~~ transported into Florida.

3. If an importer has not provided a bond sufficient to secure 60 days tax liability prior to importing motor fuel~~,~~ or diesel fuel, ~~or aviation fuel,~~ such importer is prohibited from importing any unsecured fuel into Florida ~~this State~~.

~~4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

4.~~5.~~ No change.

(3) Returns and Payments.

(a) Returns. Licensed importers of gasoline, gasohol, or diesel fuel~~, or aviation fuel~~ are required to report all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (f~~F~~orm DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.), as provided in subsection (5) of Rule 12B-5.060, F.A.C.

(b) No change.

(4) No change.

(5) Import Authorization Numbers.

(a)1. Before any fuel may be imported into Florida upon which Florida tax has not been charged or collected, an importer must first call the Department of Revenue at 1(800)360-5436, and obtain an import authorization number.

2. No change.

3. An import authorization number will be denied when an importer has not provided a bond sufficient to secure 60 days tax liability prior to the importation of motor fuel~~,~~ or diesel fuel~~,~~ ~~or aviation fuel~~ into this state.

(b) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(3), 206.02, 206.026, 206.027, 206.028, 206.03, 206.05, 206.051, 206.054, 206.43, 206.48(2), 206.485, 206.9835, 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-17-18, 1-1-26.

12B-5.040 Carriers.

(1) Licensing.

(a) No change.

(b) 1. To obtain an annual license, every person must file a Florida Fuel or Pollutants Tax Application (Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.), with the required attachments, with the Department, as provided in the application, and enroll in the Department's eServices.

2. through 3. No change.

~~4. Form DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

(c) No change.

(2) Information Returns. Carriers are required to file f~~F~~orm DR-309637, Petroleum Carrier Information Return (incorporated by reference in Rule 12B-5.150, F.A.C.), using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications − Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.) ~~electronically with the Department, as provided in Rule Chapter 12-24, F.A.C~~. The electronic return must be filed on or before the 20th day of each month for the activity during the previous month. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For carriers who are authorized to submit f~~F~~orm DR-309637 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard copy ~~hard-copy~~ return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as a legal holiday as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(3) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 206.9915, 213.06(1), 213.755(8) FS. Law Implemented 206.021, 206.09, 206.199, 206.20, 206.204, 206.205, 206.485, 213.755 FS. History–New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, 1-1-26.

12B-5.050 Terminal Suppliers.

(1) General Information.

(a) Persons who import either gasoline, gasohol, or diesel fuel~~, or aviation fuel~~ into Florida by marine vessel, rail, or pipeline, and who place the fuel in storage at a terminal which is registered under s. 4101 of the Internal Revenue Code must obtain a terminal supplier license.

(b) No change.

(c)1. Terminal suppliers are authorized to import tax-free gasoline, gasohol, or diesel fuel, ~~or aviation fuel~~ place such fuel in storage at a terminal, and to collect the state excise tax, county fuel tax, municipal fuel tax, and fuel sales taxes as the fuel is removed through the loading rack.

2. through 3. No change.

(d) No change.

(2) Licensing and Bonding.

(a) No change.

1. through 4. No change.

~~5. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

6. through 8. renumbered to 5. through 7.

(b) Bonding.

1. Prior to becoming licensed, each new terminal supplier applicant must submit, to the Department, a bond which equals 3 times the estimated average monthly fuel tax levied under Chapter 206, F.S., for each type of fuel that will be sold, but such bond will not exceed a maximum of $300,000 for each product type (motor fuel~~,~~ and diesel fuel~~, and aviation fuel~~).

2. A terminal supplier that has filed bonds of less than $300,000 for each product type (motor fuel~~,~~ and diesel fuel~~, and aviation fuel~~) will be notified by the Department when its liability increases to an amount that requires an increase in its bond.

(3) through (4) No change.

(5) Returns and Payments.

(a) Returns. All terminal suppliers that sell gasoline, gasohol, or diesel~~, or aviation fuel~~ are required to report all taxes imposed by Chapter 206, F.S., on a Terminal Supplier Fuel Tax Return (f~~F~~orm DR-309631, incorporated by reference in Rule 12B-5.150, F.A.C.), electronically with the Department, as provided in Rule Chapter 12-24, F.A.C. The electronic return must be submitted by Extensible Markup Language (XML), as provided in the Motor and Other Fuel Taxes XML User Guide for e-file Developers and Transmitters (f~~F~~orm DR-309652, incorporated by reference in Rule 12B-5.150, F.A.C.). The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For terminal suppliers who are authorized to submit f~~F~~orm DR-309631 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day that is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday which is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) through (c) No change.

(6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01, 206.02, 206.05, 206.41, 206.413, 206.414, 206.43, 206.48, 206.485, 206.62, 206.63, 206.86, 206.87, 206.872, 206.873, 206.874, 206.8745, 206.90, 206.91, 206.97, 206.9815, 206.9941, 206.9942, 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, 3-25-20, 1-1-21, 1-1-26.

12B-5.060 Wholesalers.

(1) No change.

(2) Licensing and Bonding.

(a) No change.

(b)1. Each wholesaler that is licensed pursuant to Section 206.02, F.S., will be required to furnish a bond to the Department in a sum of not more than $300,000, for each product type (motor fuel~~,~~ and diesel fuel~~, and aviation fuel~~).

2. through 3. No change.

~~4. The tax rate for calculating the wholesaler's bond on aviation fuel will be the tax imposed under Section 206.9825, F.S. (Excise Tax)~~

4.~~5.~~ A wholesaler who has no import or export activity and is authorized to remit the taxes imposed by Chapter 206, F.S., to its supplier by electronic funds transfer (EFT) will file a bond with the Department for each product type (motor fuel~~,~~ and diesel fuel~~, and aviation fuel~~) based on the estimated average monthly gallons to be purchased, multiplied by the total of the taxes imposed under Section 206.41, F.S. (for motor fuel); and Section 206.87, F.S. (for diesel fuel)~~; and Section 206.9825, F.S. (for aviation fuel)~~, and that sum multiplied by three.

5.~~6.~~ No change.

6.~~7.~~ No change.

7.~~8.~~ A wholesaler who only imports fuel into this State is required to post a bond with the Department for each product type (motor fuel~~,~~ and diesel fuel~~, and aviation fuel~~) based on the estimated average monthly gallons imported multiplied by the total of the taxes imposed under Sections 206.41, F.S. (for motor fuel); and 206.87, F.S. (for diesel fuel)~~; and 206.9825, F.S. (for aviation fuel)~~ and that sum, multiplied by two.

8.~~9.~~ No change.

(c) A person who is licensed as a wholesaler and an importer will file bonds as follows:

1. The wholesaler bond will be the estimated average monthly gallons to be purchased, multiplied by the taxes imposed under Sections 206.41, F.S. (for motor fuel) and~~,~~ 206.87, F.S. (for diesel fuel)~~, and 206.9825, F.S. (for aviation fuel)~~ and that sum multiplied by three.

2. The importer bond shall be maintained in a sufficient amount to secure payment of tax on motor fuel~~,~~ and diesel fuel~~, and aviation fuel~~ for 60 days of imports.

3. If an importer does not maintain sufficient bond prior to importation of motor fuel~~,~~ and diesel fuel~~, and aviation fuel~~, an import authorization number will be denied and such person will be prohibited from importing untaxed fuel into Florida ~~this state~~.

4. No change.

(3) through (4) No change.

(5) Returns and Payments.

(a) Returns. All wholesalers who sell gasoline, gasohol, or diesel~~, or aviation fuel~~ are required to report all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (f~~F~~orm DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.), using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications − Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.) ~~electronically with the Department, as provided in Rule Chapter 12-24, F.A.C~~. The electronic return must be filed on or before the 20th day of each month for transactions occurring during the previous month. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For wholesalers who are authorized to submit f~~F~~orm DR-309632 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard-copy return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) through (c) No change.

(6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(4), 206.02, 206.05, 206.404, 206.43, 206.48, 206.485, 206.86, 206.90, 206.91, 206.9825, 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 1-1-21, 1-1-26.

12B-5.070 Terminal Operators.

(1) Licensing.

(a) No change.

(b)1. To obtain an annual license as a terminal operator, a person must file a Florida Fuel or Pollutants Tax Application (Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.), with the required attachments, with the Department, as provided in the application, and enroll in the Department's eServices.

2. through 3. No change.

~~4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Depa65rtment at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

(c) No change.

(2) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.97, 213.06(1), 213.755(8) FS. Law Implemented 206.01(19), 206.022, 206.095, 206.485, 206.872, 213.755 FS. History–New 7-1-96, Amended 11-21-96, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, 3-25-20, 1-1-26.

12B-5.080 Exporters.

(1) No change.

(2) Licensing and Bonding.

(a) No change.

(b)1. To obtain an annual license as an exporter, a person must file a Florida Fuel or Pollutants Tax Application (Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.), with the required attachments, with the Department, as provided in the application, and enroll in the Department's eServices.

2. through 3. No change.

~~4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Depa65rtment at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).~~

4.~~5.~~ No change.

(c) Bonding.

1. No change.

2. An exporter, who is also bonded as a wholesaler, will obtain a bond which will be the difference between the wholesaler bond and the $300,000 maximum bond for motor fuel~~,~~ and diesel fuel~~, and aviation fuel~~.

(3) Returns and Payments.

(a) Returns.

1. Licensed exporters of gasoline, gasohol, or diesel fuel~~, or aviation fuel~~ are required to report all gallons of fuel exported from Florida on an Exporter Fuel Tax Return (f~~F~~orm DR-309638, incorporated by reference in Rule 12B-5.150, F.A.C.). Licensed exporters that are also licensed as wholesalers are required to report their export sales on a Wholesaler/Importer Fuel Tax Return (f~~F~~orm DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.).

2. Form DR-309638, Exporter Tax Return, and f~~F~~orm DR-309632, Wholesaler/Importer Fuel Tax Return, as applicable, using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications − Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.) ~~electronically with the Department, as provided in Rule Chapter 12-24, F.A.C~~. The electronic returns must be filed on or before the 20th day of the month following a month in which export transactions occur. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For exporters who are authorized to submit f~~F~~orm DR-309638 or f~~F~~orm DR-309632 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard copy ~~hard-copy~~ return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503, of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) through (6) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052, 206.41, 206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 206.97, 206.9915, 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 1-1-21, 1-1-26.

12B-5.090 Local Government Users of Diesel Fuel.

(1) through (2) No change.

(3) No change.

(a) Returns. Local Government Users are required to file a Local Government User of Diesel Fuel Tax Return (f~~F~~orm DR-309634, incorporated by reference in Rule 12B-5.150, F.A.C.)~~,~~ using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications − Mass Transit System Providers and Local Government Users of Diesel Fuel Tax Returns (form DR-309654, incorporated by reference in Rule 12B-5.150, F.A.C.). The return must be filed with the Department on or before the 20th day of each month following the month in which the use of fuel occurs. The return, when filed by hard copy, will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. An electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. If the 20th day of the month falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard copy ~~hard-copy~~ return is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.01(9), 206.41(4), 206.86(1), (7), (9), (12), (13), 206.874(4), 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 5-9-13, 1-20-14, 7-28-15, 1-1-26.

12B-5.100 Mass Transit Systems.

(1) through (2) No change.

(3) Returns and Payments.

(a) Returns. Mass Transit Systems are required to file a Mass Transit System Provider Fuel Tax Return (f~~F~~orm DR-309633, incorporated by reference in Rule 12B-5.150, F.A.C.) using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications − Mass Transit System Providers and Local Government Users of Diesel Fuel Tax Returns (form DR-309654, incorporated by reference in Rule 12B-5.150, F.A.C.). The return must be filed and ~~remit~~ the tax due must be remitted on or before the 20th day of the month following the month in which the use of fuel occurs. The return, when filed by hard copy, will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. An electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. If the 20th day of the month falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard copy ~~hard-copy~~ return, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(b) No change.

(4) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.41(4), 206.86(10), 206.874(5)(a), 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 5-9-13, 7-28-15, 1-1-26.

12B-5.110 Blenders.

(1) General Information.

(a) Any person who is not otherwise licensed under Chapter 206, F.S., and who is engaged in the activity of blending gasoline, gasohol, or diesel~~, or aviation fuel~~ with any other product, where end products may be used to propel a vehicle~~,~~ or vessel, ~~or aircraft,~~ must be licensed as a blender.

(b) All persons who are licensed as terminal suppliers, wholesalers, or exporters under Chapter 206, F.S., and who are engaged in the activity of blending gasoline, gasohol, or diesel~~,~~ ~~or aviation fuel~~ with any other product, must remit tax on all untaxed products which are blended, where end products are available for sale or use.

(2) Licensing.

(a)1. To obtain a license as a blender, every person must file a Florida Fuel or Pollutants Tax Application (Form DR-156, incorporated by reference in Rule 12B-5.150, F.A.C.), with the required attachments, with the Department, as provided in the application, and enroll in the Department's eServices.

2. through 3. No change.

~~4. Forms DR-600 and DR-654 may be obtained from the Department by: 1) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 2) visiting any local Department of Revenue Service Center. 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) A blender is a person who blends:

1. through 2. No change.

3. Kerosene with other product to produce a product suitable for use in a diesel ~~or aircraft~~ engine;

4. Motor or~~,~~ diesel~~, or aviation fuel~~ with any other product to extend the volume of such fuels available for sale or use.

(3) Returns and Payments.

(a) through (b) No change.

(c) Returns. Any person who is licensed as a blender is required to file a Blender/Wholesaler of Alternative Fuel Tax Return (f~~F~~orm DR-309635, incorporated by reference in Rule 12B-5.150, F.A.C.), using the Department's eServices website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in Motor Fuel Taxes Comma Delimited (CSV) and Flat File Specifications – Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (form DR-309653, incorporated by reference in Rule 12B-5.150, F.A.C.) ~~electronically with the Department, as provided in Rule Chapter 12-24, F.A.C~~. The electronic return must be filed on or before the 20th day of the month following a month in which transactions occur. To be timely, the electronic return must be received by the Department or its agent before 5:00 p.m. (Eastern Time), on or before the 20th day of each month. For blenders who are authorized to submit f~~F~~orm DR-309635 by hard copy, the return will be accepted as timely if postmarked or delivered to the Department on or before the 20th day of each month. If the 20th day falls on a Saturday, Sunday, or legal holiday, returns will be accepted as timely if an electronic return is received by the Department or its agent on or before 5:00 p.m. (Eastern Time), or a hard copy ~~hard-copy~~ return, when permitted, is postmarked or delivered to the Department on the next succeeding day which is not a Saturday, Sunday, or legal holiday. For the purpose of this rule, a legal holiday means a holiday that is observed by federal or state agencies as this term is defined in Chapter 683, F.S., and s. 7503 of the Internal Revenue Code of 1986, as amended. A "legal holiday" pursuant to s. 7503 of the Internal Revenue Code of 1986, as amended, means a legal holiday in the District of Columbia or a statewide legal holiday at a location outside the District of Columbia but within an internal revenue district.

(d) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS. Law Implemented 206.02(3), 206.48(1), 206.485, 206.86(5), 206.87(2)(e), 213.755 FS. History–New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 7-28-15, 1-17-18, 1-1-26.

12B-5.121 Temporary Licenses Issued Under a Declared Emergency.

(1) No change.

(2) Licensing.

(a) No change.

(b) To obtain the temporary Florida fuel license, the person engaging temporarily in business as an importer, exporter, or carrier must file a Florida Temporary Fuel Tax License Application (f~~F~~orm DR-156T, incorporated by reference in Rule 12B-5.150, F.A.C.) with the Department, as provided in the application. A copy of the completed f~~F~~orm DR-156T is to be scanned and emailed or faxed to the phone number indicated in the application, and the original application is to be mailed to the address indicated in the application. Form DR-156T may be obtained, without cost, from the Department's website at ~~www.~~floridarevenue.com/forms or by calling the Department at (850)488-6800, Monday through Friday (excluding holidays). Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(c) through (e) No change.

(3) Temporary Importers, Exporters, or Carriers.

(a) No change.

(b) Temporary Importers.

1. through 2. No change.

~~3. Sales of Aviation Fuel.~~

~~a. Temporary importers must collect and remit the tax directly to the Department on sales of aviation fuel in Florida when the Florida 6.9 cents per gallon aviation fuel tax has not been collected by an out-of-state fuel supplier.~~

~~b. No additional aviation fuel tax is due on sales of aviation fuel in Florida when the Florida 6.9 cents per gallon aviation fuel tax has been paid to an out-of-state terminal supplier who holds a valid Florida fuel license.~~

3.~~4.~~ No change.

(c) through (d) No change.

(4) No change.

(5) Taxable Sales. Temporary importers are required to collect the following taxes:

(a) through (b) No change.

~~(c) The tax imposed by Section 206.9825(1), F.S., on all nontaxed sales, deliveries, or consignments of aviation fuel to retail dealers, resellers, and end users.~~

(6) Returns.

(a) No change

(b) Wholesaler/Importer Fuel Tax Return.

1. All temporary importers, who sell gasoline, gasohol, diesel, and undyed diesel, ~~and aviation fuel,~~ are required to report all taxes imposed by Chapter 206, F.S., on a Wholesaler/Importer Fuel Tax Return (f~~F~~orm DR-309632, incorporated by reference in Rule 12B-5.150, F.A.C.) on or before the 20th day of each month for transactions occurring during the previous month.

2. A collection allowance deduction (found on the return) is authorized to temporary importers from the taxes collected under Sections 206.41(1)(a), (b), (c) and (g) ~~and 206.9825(1)~~, F.S., on sales of motor fuel ~~and aviation fuel~~ when 50 percent of the allowable deduction is granted to a purchaser with a valid wholesaler or terminal supplier license, and only when the return and payment are remitted timely.

3. No change.

(c) Exporter Fuel Tax Return. Temporary exporters of gasoline, gasohol, diesel, and undyed diesel~~, and aviation fuel~~ are required to report all gallons of fuel exported from Florida on an Exporter Fuel Tax Return (f~~F~~orm DR-309638, incorporated by reference in Rule 12B-5.150, F.A.C.).

(d) Carrier Information Return. Temporary carriers of gasoline, gasohol, diesel, and undyed diesel~~, and aviation fuel~~ are required to report all gallons of fuel exported from Florida on a Petroleum Carrier Information Return (f~~F~~orm DR-309637, incorporated by reference in Rule 12B-5.150, F.A.C.).

(7) Refunds and Credits.

(a) through (b) No change.

(c)1. Instead of taking ultimate vendor credits on their fuel tax returns, temporary importers may obtain a refund of fuel taxes paid on sales of gasoline, gasohol, and undyed diesel~~, and aviation fuel~~ sold for exempt purposes.

2. through 3. No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1) FS. Law Implemented 206.02(8), 206.021(5), 206.051(4), 206.052, 206.41(1), 206.43(1), 206.62, 206.87(1), 206.8745, 206.91, 206.9825(1)(a), 213.255(2), (3), 215.26(2) FS. History–New 6-1-09, Amended 1-25-12, 3-25-20, 1-1-26.

12B-5.150 Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department and are hereby incorporated by reference in this rule.

(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) 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 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

	Form Number	Title	Effective Date
~~(2)~~	~~DR-138~~	~~Application for Fuel Tax Refund Agricultural, Aquacultural, Commercial Fishing or Commercial Aviation Purposes (http://www.flrules.org/Gateway/reference.asp?No=Ref-11385)~~	~~01/20~~
(2)~~(3)~~	DR-156	Florida Fuel or Pollutants Tax Application (https://www.flrules.org/Gateway/reference.asp?No=Ref-18774 ~~12320~~)	01/26 ~~01/21~~
(3)~~(4)~~	DR-156R	Renewal Application for Florida Fuel and ~~/~~Pollutants ~~Pollutant~~ License (https://www.flrules.org/Gateway/reference.asp?No=Ref-18775 ~~12321~~)	01/26 ~~01/21~~
(4)~~(5)~~ No change.			
(5)~~(6)~~	DR-157	Fuel or Pollutants Tax Surety Bond (https://www.flrules.org/Gateway/reference.asp?No=Ref-18776 ~~12323~~)	01/26 ~~01/21~~
(6)~~(7)~~	DR-157A	Assignment of Time Deposit (https://www.flrules.org/Gateway/reference.asp?No=Ref-18777 ~~12324~~)	01/26 ~~01/21~~
(7)~~(8)~~	DR-157B	Fuel or Pollutants Tax Cash Bond (https://www.flrules.org/Gateway/reference.asp?No=Ref-18778 ~~12325~~)	01/26 ~~01/21~~

(8)~~(9)~~	DR-157W	Bond Worksheet Instructions (https://www.flrules.org/Gateway/reference.asp?No=Ref-18779 ~~16264~~)	01/26 ~~01/24~~
(9)~~(10)~~ No change.			
~~(11)~~	~~DR-176~~	~~Application for Air Carrier Fuel Tax License (https://www.flrules.org/Gateway/reference.asp?No=Ref-14827)~~	~~01/23~~
~~(12)~~	~~DR-182~~	~~Florida Air Carrier Fuel Tax Return (R. 01/23) (http://www.flrules.org/Gateway/reference.asp?No=Ref-14828)~~	~~01/23~~
(13) through (15) renumbered (10) through (12) No change.			
~~(16)~~	~~DR-191~~	~~Application for Aviation Fuel Tax Refund – Air Carriers (http://www.flrules.org/Gateway/reference.asp?No=Ref-10800)~~	~~07/19~~
(13)~~(17)~~ No change.			
(14)~~(18)~~	DR-309631	Terminal Supplier Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18780 ~~09850~~)	01/26 ~~09/18~~
(15)~~(19)~~	DR-309631N	Instructions for Filing Terminal Supplier Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18781 ~~16266~~)	01/26 ~~01/24~~
(16)~~(20)~~	DR-309632	Wholesaler/Importer Fuel Tax Return ~~(R. 01/14)~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-18782 ~~03586~~)	01/26 ~~01/14~~
(17)~~(21)~~	DR-309632N	Instructions for Filing Wholesaler/Importer Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18783 ~~16267~~)	01/26 ~~01/24~~
(18)~~(22)~~ No change.			
(19)~~(23)~~	DR-309633N	Instructions for Filing Mass Transit System Provider Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18784 ~~16268~~)	01/26 ~~01/24~~
(20)~~(24)~~ No change.			
(21)~~(25)~~	DR-309634N	Instructions for Filing Local Government User of Diesel Fuel Tax Return ~~(R. 01/15)~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-18785 ~~16269~~)	01/26 ~~01/24~~
(22)~~(26)~~	DR-309635	Blender Fuel Tax Return ~~(R. 01/14)~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-18786 ~~03591~~)	01/26 ~~01/14~~
(23)~~(27)~~	DR-309635N	Instructions for Filing Blender Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18787 ~~16270~~)	01/26 ~~01/24~~
(24)~~(28)~~	DR-309636	Terminal Operator Information Return ~~(R. 01/14)~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-18788 ~~03593~~)	01/26 ~~01/14~~
(25)~~(29)~~	DR-309636N	Instructions for Filing Terminal Operator Information Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18789 ~~16271~~)	01/26 ~~01/24~~
(26)~~(30)~~	DR-309637	Petroleum Carrier Information Return ~~(R. 01/13)~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-18790 ~~02142~~)	01/26 ~~01/13~~
(27)~~(31)~~	DR-309637N	Instructions for Filing Petroleum Carrier Information Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18791 ~~16272~~)	01/26 ~~01/24~~
(28)~~(32)~~	DR-309638	Exporter Fuel Tax Return ~~(R. 01/14)~~ (http://www.flrules.org/Gateway/reference.asp?No=Ref-18792 ~~03596~~)	01/26 ~~01/14~~
(29)~~(33)~~	DR-309638N	Instructions for Filing Exporter Fuel Tax Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-18793 ~~16273~~)	01/26 ~~01/24~~
(34) through (35) renumbered (30) through (31) No change.			
~~(36)~~	~~DR-309660~~	~~Application for Pollutants Tax Refund~~	~~01/20~~

		~~(http://www.flrules.org/Gateway/reference.asp?No=Ref-11391)~~	
(32) ~~(37)~~ No change.			
(33)	DR-309653	Motor Fuel Taxes Comma-Delimited (CSV) and Flat File Specifications-Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-18794)	01/26
(34)	DR-309654	Motor Fuel Taxes Comma-Delimited (CSV) and Flat File Specifications-Mass Transit System Provider and Local Government User of Diesel Fuel Tax Returns (http://www.flrules.org/Gateway/reference.asp?No=Ref-18795)	01/26
(35)	DR-309660	Application for Pollutants Tax Refund (http://www.flrules.org/Gateway/reference.asp?No=Ref-11391)	01/20

PROPOSED EFFECTIVE DATE: January 1, 2026

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, 5-23-22, 1-1-23, 1-1-24, 1-1-26.

12B-5.300 Aviation Fuel Licensees.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1), 206.97, 213.06(1) FS. Law Implemented 206.02, 206.03, 206.05, 206.43, 206.48, 206.485, 206.90, 206.91, 206.9825, 206.9826, 206.9835, 206.9855, 206.9865, 206.9875, 213.37 FS. History–New 11-21-96, Amended 10-27-98, 5-1-06, 1-20-14, 1-11-16, 1-10-17, 1-17-18, 1-1-21, 1-1-21, Repealed 1-1-26.

12B-5.375 Temporary Pollutant Importer License Issued Under a Declared Emergency.

(1) General Information. When the Governor of Florida has declared a state of emergency pursuant to Section 252.36, F.S., or when the President of the United States has declared a major disaster in Florida, another state, territory of the United States, or the District of Columbia, gasoline, gasohol, and diesel fuel~~, and aviation fuel~~ imported into Florida is subject to the Florida pollutant tax. Any person who imports fuels subject to the Florida pollutant tax is required to hold a valid Florida pollutant license issued by the Department.

(2) No change.

(3) Temporary Pollutant Importers.

(a) The Florida pollutant tax accrues at the time of importation of motor, and diesel fuel~~, and aviation fuel~~ into Florida.

(b) No change.

(c) Holders of temporary pollutant importer licenses are required to pay the Florida pollutant taxes due to the Department when gasoline, gasohol, and diesel fuel~~, and aviation fuel~~ is imported into Florida and the Florida pollutant taxes due have not been paid to an out-of-state dealer who holds a valid Florida pollutant license. Tax is due at the pollutant tax rates provided in subsection (5) of Rule 12B-5.400, F.A.C.

(d) No change.

(4) through (7)

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1) FS. Law Implemented 206.9925, 206.9931(2), 206.9942, 206.9943(4) FS. History–New 6-1-09, 1-1-26.

PART III ~~IV~~ TAX ON POLLUTANTS

12B-5.400 Producers and Importers of Pollutants.

(1) No change.

(2) Definitions. The following definitions are for purposes of Part III ~~IV~~, Chapter 206, F.S., only:

(a) through (k) No change.

(3) Licensing and Bonding.

(a) Any person who does not hold a valid motor fuel, or diesel fuel~~, or aviation fuel~~ tax license issued pursuant to Parts I or~~,~~ II ~~or III~~ of Chapter 206, F.S., and who produces, imports, or causes pollutants to be imported into this state is required to obtain a pollutants tax license.

(b)1. To obtain an annual license as an importer or producer of taxable pollutants, a person must file a Florida Fuel or Pollutants ~~Pollutant~~ Tax Application (f~~F~~orm DR-156 ~~DR-166~~, incorporated by reference in Rule 12B-5.150, F.A.C.) and the required attachments with the Department, as provided in the application.

2. No change.

(c) through (e) No change.

(4) throught (7) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.14(1), 206.59(1), 213.06(1) FS. Law Implemented 206.9915, 206.9925, 206.9931, 206.9935, 206.9941, *206.9942, 206.9943, 213.755 FS. History–New 11-21-96, Amended 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-17-18, 1-1-21, 1-1-26.*

PART IV ~~V~~ TAX ON NATURAL GAS FUEL

12B-5.500 Natural Gas Fuel Retailers.

(1) No change.

(2) Licensing.

(a) To obtain an annual license as a natural gas fuel retailer, every person required to obtain a license must file f~~F~~orm DR-156, Florida Fuel Tax Application (incorporated by reference in Rule 12B-5.150, F.A.C.), and the required attachments, with the Department, as provided in the application.

(b) Each license is required to be renewed annually by filing f~~F~~orm DR-156R, Renewal Application for Florida Fuel/Pollutant License (incorporated by reference in Rule 12B-5.150, F.A.C.), and the required attachments with the Department, as provided in the renewal application.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.4(1), 213.06(1) FS. Law Implemented 206.9951, 206.9952 FS. History–New 1-20-14, Amended 1-1-26.

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, or 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 the ~~Form DR-309652,~~ Motor Fuel Taxes XML User Guide for eFile Developers and Transmitters, (form DR-309652, 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, F.A.C.:

1. through 2. No change.

(b) Wholesalers, importers, petroleum carriers, exporters, and blenders must file returns through the Department's eService website by manually entering data or importing comma-delimited (CSV) or fixed-length text (flat) files as provided in the Motor Fuel Taxes Comma-Delimited (CSV) and Flat File Specifications − Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier (form DR-309653, 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. through 4. No change.

(3) through (4) No change.

PROPOSED EFFECTIVE DATE: January 1, 2026

Rulemaking Authority 206.485(1), 213.06(1) FS. Law Implemented 206.08, 206.09, 206.095, 206.48, 206.485 FS. History–New 5-23-22, Amended 1-1-26.

NAME OF PERSON ORIGINATING PROPOSED RULE: Martha Gregory

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

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: September 30, 2025

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 31, 2025

[redacted]