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