

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.: RULE TITLES:

12B-5.020 Definitions; Specific Exemptions

12B-5.150 Public Use Forms

PURPOSE AND EFFECT: The purpose of proposed amendments to Rule 12B-5.020, F.A.C. (Definitions; Specific Exemptions), is to update the Code of Federal Regulation regarding fuel grade ethanol.

The purpose of the proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), is to incorporate, by reference, updates to clarify field contents and penalties imposed for failure to file returns or to pay tax electronically in forms used to administer fuel taxes, and to reflect the delay in bond requirements for a retailer of natural gas to January 1, 2026.

SUMMARY: The proposed amendment to 12B-5.020, F.A.C. (Definitions; Specific Exemptions), incorporates, by reference, 27 C.F.R. §19.746 (4-1-22) regarding fuel grade ethanol.

The proposed amendments to Rule 12B-5.150, F.A.C. (Public Use Forms), clarify penalties imposed for failure to file returns or to pay tax electronically on the instructions for fuel tax returns and information returns and reflect the delay in bond requirements for a retailer of natural gas to January 1, 2026, on the bond worksheet instructions.

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.

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: October 12, 2023, 9:00 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1221, 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/265558880189094743

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: Brinton Hevey, Technical

Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443,

telephone (850)717-7754, email

RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-5.020 Definitions; Specific Exemptions.

- (1) Definitions.
- (a) through (d) No change.
- (e) "Fuel grade ethanol" means ethanol blended with at least 1.97 percent gasoline pursuant to <u>27 C.F.R. §19.746 (4-1-22)</u>, effective , and <u>27 C.F.R. 19.1005</u> (hereby incorporated by reference

(http://www.flrules.org/Gateway/reference.asp?No=Ref-)

- (f) through (k) No change.
- (2) No change.

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.

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) No change.

	Form	Title				
	Numb		Effective			
	er		Date			
(2)	(2) through (8) No change.					
(9)	DR-	Bond Worksheet Instructions	XX/XX0			
	157W	(https://www.flrules.org/Gateway/referen	7/20			
		ce.asp?No=Ref- <u>XXXXX</u> 12326)				
(10) through (18) No change.						
(1	DR-	Instructions for Filing Terminal Supplier	<u>XX/XX</u> 0			
9)	30963	Fuel Tax Return	1/22			
	1N	(http://www.flrules.org/Gateway/referenc				
		e.asp?No=Ref- <u>XXXXX</u> 14238)				

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1 -)) No					
	change.					
,		Instructions for Filing	XX/XX0			
1)	30963	Wholesaler/Importer Fuel Tax Return	1/22			
	2N	(http://www.flrules.org/Gateway/referenc				
		e.asp?No=Ref- <u>XXXXX</u> 14239)				
(22)	2) No					
change.						
(2	DR-	Instructions for Filing Mass Transit	XX/XX0			
3)	30963	System Provider Fuel Tax Return (R.	1/15			
		01/15)				
		(http://www.flrules.org/Gateway/referenc				
		e.asp?No=Ref-XXXXX04866)				
(24	l) No	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
,	ange.					
	DR-	Instructions for Filing Local Government	XX/XX0			
`	30963	User of Diesel Fuel Tax Return (R. 01/15)				
1 1	4N	(http://www.flrules.org/Gateway/referenc	1/13			
	411	e.asp?No=Ref-XXXXX 04867)				
(2)		e.asp?N0=Rei- <u>AAAAA⁰⁴⁸⁰⁷)</u>				
(26) No						
_	ange.					
`	DR-	Instructions for Filing Blender Fuel Tax	XX/XX0			
7)	30963	Return	1/22			
	5N	(http://www.flrules.org/Gateway/referenc				
		e.asp?No=Ref- <u>XXXXX</u> 14240)				
(28) No						
cha	ange.					
(2	DR-	Instructions for Filing Terminal Operator	XX/XX0			
9)	30963	Information Return	1/22			
	6N	(http://www.flrules.org/Gateway/referenc				
		e.asp?No=Ref-XXXXX14241)				
(30) No						
	ange.					
		Instructions for Filing Petroleum Carrier	XX/XX0			
		Information Return	1/22			
1	7N	(http://www.flrules.org/Gateway/reference	1,22			
	/13	e.asp?No=Ref-XXXXX14242)				
(20) No	c.asp:110=Ref- <u>AAAAA1+2+z)</u>				
`	_					
_	ange.	The state of the s	X/X/ /X/X/			
,		Instructions for Filing Exporter Fuel Tax	XX/XX0			
3)		Return	1/22			
	8N	(http://www.flrules.org/Gateway/referenc				
		e.asp?No=Ref- <u>XXXXX</u> 14243)				
	(34) through (37) No change.					
Rul	Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1),					

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,

 $7\hbox{-}28\hbox{-}10,\ 1\hbox{-}12\hbox{-}11,\ 7\hbox{-}20\hbox{-}11,\ 1\hbox{-}25\hbox{-}12,\ 1\hbox{-}17\hbox{-}13,\ 5\hbox{-}9\hbox{-}13,\ 1\hbox{-}20\hbox{-}14,\ 1\hbox{-}19\hbox{-}12,\ 1\hbox{-}13$ $15,\, 7\hbox{-}28\hbox{-}15,\, 1\hbox{-}11\hbox{-}16,\, 1\hbox{-}10\hbox{-}17,\, 1\hbox{-}17\hbox{-}18,\, 9\hbox{-}17\hbox{-}18,\, 1\hbox{-}8\hbox{-}19,\, 7\hbox{-}8\hbox{-}19,\, 12\hbox{-}$ 12-19, 4-16-20, 1-1-21, 5-23-22, 1-1-23, ____.

NAME OF PERSON ORIGINATING PROPOSED RULE:

