

STATE OF FLORIDA  
DEPARTMENT OF REVENUE  
CHAPTER 12B-7, FLORIDA ADMINISTRATIVE CODE  
SEVERANCE TAXES, FEES, AND SURCHARGES  
AMENDING RULES 12B-7.008, 12B-7.026, and 12B-7.031

**12B-7.008 Public Use Forms.**

(1) No change

| Form Number  | Title                                                                                                                                                                                                   | Effective Date                |
|--------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| (2) DR-144   | Gas and Sulfur Production Quarterly Tax Return<br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____14244">http://www.flrules.org/Gateway/reference.asp?No=Ref-____14244</a> )         | <u>01/23</u> <del>01/22</del> |
| (3) DR-144ES | Declaration of Estimated Gas and Sulfur Production Tax<br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____14245">http://www.flrules.org/Gateway/reference.asp?No=Ref-____14245</a> ) | <u>01/23</u> <del>01/22</del> |
| (4) DR-145   | Oil Production Monthly Tax Return<br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____14246">http://www.flrules.org/Gateway/reference.asp?No=Ref-____14246</a> )                      | <u>01/23</u> <del>01/22</del> |
| (5) DR-145X  | Oil Production Monthly Amended Tax Return<br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____14247">http://www.flrules.org/Gateway/reference.asp?No=Ref-____14247</a> )              | <u>01/23</u> <del>01/22</del> |

PROPOSED EFFECTIVE DATE: January 1, 2023

*Rulemaking Authority 211.075(2), (3), 213.06(1), 402.62(7)(b), 1002.395(12)(b), 1003.485(5)(b) FS. Law Implemented 211.02, 211.0251, 211.0252, 211.0253, 211.026, 211.06, 211.075, 211.076, 211.125, 213.255, 213.37, 213.755(1), 215.26, 402.62(5), 1002.395(5), 1003.485(3) FS., section 2, Ch. 2022-151 LOF. History—New 12-28-78, Formerly 12B-7.08, Amended 12-18-94, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13, 1-8-19, 5-23-22, XX-XX-XX.*

**12B-7.026 Public Use Forms.**

(1) No change

| Form Number | Title                                                                  | Effective Date                |
|-------------|------------------------------------------------------------------------|-------------------------------|
| (2) DR-142  | Solid Mineral Severance Tax Return (R. <u>01/23</u> <del>01/13</del> ) | <u>01/23</u> <del>05/13</del> |

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|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
|              | ( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____02543">http://www.flrules.org/Gateway/reference.asp?No=Ref-____02543</a> )                                                                                                                    |                               |
| (3) DR-142ES | Declaration/Installment Payment of Estimated Solid Mineral Severance Tax (R. <u>01/23</u><br><del>01/13</del> )<br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____02543">http://www.flrules.org/Gateway/reference.asp?No=Ref-____02543</a> ) | <u>01/23</u> <del>05/13</del> |

PROPOSED EFFECTIVE DATE: January 1, 2023

*Rulemaking Authority 211.33(1), (6), 213.06(1), 1002.395(13) FS. Law Implemented 92.525(2), 211.0251, 211.30, 211.31, 211.3103, 211.3106, 211.3108, 211.33, 213.255, 213.755(1), 215.26, 1002.395 FS., section 2, Ch. 2022-151 LOF. History—New 12-18-94, Amended 10-4-01, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13, XX-XX-XX.*

#### **12B-7.031 Public Use Forms.**

(1) No change

| Form Number | Title                                                                                                                                                                                               | Effective Date                |
|-------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|
| (2) DR-146  | Miami-Dade County Lake Belt Mitigation Fees Return<br>( <a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-____10181">http://www.flrules.org/Gateway/reference.asp?No=Ref-____10181</a> ) | <u>01/23</u> <del>01/19</del> |

PROPOSED EFFECTIVE DATE: January 1, 2023

*Rulemaking Authority 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 212.11(1)(b), 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS., section 2, Ch. 2022-151 LOF. History—New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06, 11-6-07, 1-27-09, 1-11-16, 7-19-18, 1-8-19, XX-XX-XX.*