



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

December 12, 2023

Janet Young
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, FL 32399

Dear Janet Young:

Your adoption package for Rules 12B-8.001, .003, and .015, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 9:28 a.m. on December 12, 2023. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is January 1, 2024.

Sincerely,

Anya C. Owens
Administrative Code and Register Director

ACO/al

Leijon, Alexandra

From: Tonya Fulford <Tonya.Fulford@floridarevenue.com>
Sent: Tuesday, December 12, 2023 9:28 AM
To: RuleAdoptions
Cc: Martha Gregory; Tammy Miller; Brinton Hevey; Janet Young; Tonya Fulford
Subject: Department of Revenue Rule Certifications
Attachments: 12-3_CertificationPkt_2023_12-12.pdf; 12-3_Rule_Text_2023_12-12.docx; 12-11_CertificationPkt_2023_12-12.pdf; 12-11_Rule_Text_2023_12-12.docx; 12-22_CertificationPkt_2023_12-12.pdf; 12-22_Rule_Text_2023_12-12.doc; 12-24_CertificationPkt_2023_12-12.pdf; 12-24_Rule_Text_2023.12.12.docx; 12-26_CertificationPkt_2023_12-12.pdf; 12-26_Rule_Text_2023.12.12.doc; 12-28_CertificationPkt_2023_12-12.pdf; 12-28_Rule_Text_2023_12-12.docx; 12-29_CertificationPkt_2023_12-12.pdf; 12-29_Rule_Text_2023.12.12.docx; 12A-1_CertificationPkt_2023_12-12.pdf; 12A-1_Rule_Text_2023.12.12.doc; 12A-16_CertificationPkt_2023_12-12.pdf; 12A-16_Rule_Text_2023.12.12.doc; 12A-19_CertificationPkt_2023_12-12.pdf; 12A-19_Rule_Text_2023_12-12.docx; 12B-5_CertificationPkt_2023_12-12.pdf; 12B-5_Rule_Text_2023.12.12.doc; 12B-8_CertificationPkt_2023_12-12.pdf; 12B-8_Rule_Text_2023.12.12.doc; 12C-1_CertificationPkt_2023_12-12.pdf; 12C-1_Rule_Text_2023.12.12.doc; 12C-3_CertificationPkt_2023_12-12.pdf; 12C-3_Rule_Text_2023.12.12.doc

Importance: High

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good morning,

Attached are the rule certification packet for rules listed below and the final language in word format.

12-3.007	<i>Delegation of Authority</i>
12-11.002	<i>Technical Assistance Advisements and Requests for Technical Assistance</i>
12-22.005	<i>Disclosure Procedures</i>
12-24.011	<i>Public Use Forms</i>
12-26.008	<i>Public Use Forms</i>
12-28.008	<i>Due Date; General Provisions</i>
12-29.001	<i>Scope</i>
12-29.002	<i>Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer;</i>
Rescindment	
12-29.003	<i>Public Use Forms [Florida Tax Credit Scholarship Program; Applications]</i>
12-29.005	<i>The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer;</i>
Rescindment	
12-29.006	<i>Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment</i>
12A-1.001	<i>Specific Exemptions</i>
12A-1.0092	<i>Detective, Burglar Protection, and Other Protection Services</i>
12A-1.020	<i>Licensed Practitioners; Drugs, Medical Products and Supplies</i>
12A-1.0371	<i>Sales of Coins, Currency, or Bullion</i>
12A-1.044	<i>Vending Machines</i>
12A-1.047	<i>Florists</i>
12A-1.056	<i>Tax Due at Time of Sale; Tax Returns and Regulations</i>
12A-1.066	<i>Auctioneers, Agents, Brokers and Factors</i>

12A-1.087	<i>Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes</i>
12A-1.097	<i>Public Use Forms</i>
12A-1.107	<i>Community Contribution Tax Credit</i>
12A-16.008	<i>Public Use Forms</i>
12A-19.050	<i>Notification of Local Communications Services Tax Rate Changes</i>
12B-5.020	<i>Definitions; Specific Exemptions</i>
12B-5.150	<i>Public Use Forms</i>
12B-8.001	<i>Premium Tax, Rate and Computation</i>
12B-8.003	<i>Public Use Forms</i>
12B-8.015	<i>Payment by Electronic Funds Transfer</i>
12C-1.0188	<i>Community Contribution Tax Credit</i>
12C-1.0198	<i>Experiential Learning Internship Tax Credit Program</i>
12C-1.01991	<i>Credit for Manufacturing of Human Breast Milk Derived from Human Milk Fortifiers</i>
12C-1.051	<i>Forms</i>
12C-3.0015	<i>Affidavit – No Florida Estate Tax Due</i>
12C-3.008	<i>Public Use Forms</i>

Please let me know if you have any questions.



Tonya L. Fulford
 Operations Review Specialist
 Technical Assistance
 Florida Department of Revenue
 (850) 717-6799
tonya.fulford@floridarevenue.com
 [unsecure]

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but rather that the email has been sent unencrypted in clear text form. Revenue does provide secure email exchange. Please contact us if you need to exchange confidential information electronically.

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Senator Blaise Ingoglia, Chair
Representative Tobin Rogers "Toby" Overdorf, Vice Chair
Senator Colleen Burton
Senator Erin Grall
Senator Rosalind Osgood
Senator Darryl Ervin Rouson
Representative Shane G. Abbott
Representative Jervonte "Tae" Edmonds
Representative Alina Garcia
Representative Yvonne Hayes Hinson
Representative Joel Rudman, M.D.



KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400
Telephone (850) 488-9110
Fax (850) 922-6934
www.japc.state.fl.us
japc@leg.state.fl.us

THE FLORIDA LEGISLATURE
JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE

CERTIFICATION

Department: Department of Revenue
Agency: Miscellaneous Tax
Rule No(s): 12B-8.001, .003, .015
File Control No: 191824

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 12/12/2023

This certification expires after: 12/18/2023

Certifying Attorney: Marjorie Holladay

NOTE:

- The above certified rules include materials incorporated by reference.
The above certified rules do not include materials incorporated by reference.



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 12, 2023

Ms. Anya Owens, Chief
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Owens:

The following Department of Revenue rules are presented for certification:

12B-8.001	Definitions; Specific Exemptions
12B-8.003	Tax Statement; Overpayments
12B-8.015	Payment by Electronic Funds Transfer (<i>proposed repeal</i>)

The following persons may be contacted regarding these rule certifications:

Martha Gregory	717-6041	martha.gregory@floridarevenue.com
Brinton Hevey	717-7754	brinton.hevey@floridarevenue.com

Florida Department of Revenue
Building One, Room 2600
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0100

Sincerely,

Janet Young
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and
- (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and
- (a) Are filed not more than 90 days after the notice; or
- (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).

12B-8.001

12B-8.003

12B-8.015

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

(month) (day) (year)



Signature, Person Authorized to Certify Rules

General Counsel

Title

4

Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be minor violation pursuant to Section 120.695, F.S.

The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

12B-8.001

12B-8.003

12B-8.015



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES
AMENDING RULES 12B-8.001 AND 12B-8.003
REPEALING RULE 12B-8.015

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), remove provisions for interest rates for tax due prior to January 1, 2000, provisions regarding the excess salary tax credit related to employees whose place of employment is located within an enterprise zone, and provisions regarding the revocation of a certificate of authority that is not determined by the Department of Revenue.

The proposed amendments to Rule 12B-8.003, F.A.C. (Tax Statement; Overpayments), incorporate, by reference, updates to the insurance premium tax returns and instructions to provide for reporting the tax credit for contributions to the Florida Housing Finance Corporation under the Live Local Program (ss. 34 and 41, Ch. 2023-17, L.O.F.), to provide for jurisdiction changes for reporting taxes and fees for calendar year 2023, and to reflect the renaming of the Department of Economic Opportunity the Florida Department of Commerce.

The proposed repeal of Rule 12B-8.015, F.A.C. (Payment by Electronic Funds Transfer), removes an unnecessary rule.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), is to remove obsolete provisions for interest rates for tax due prior to January 1, 2000, for the excess salary tax credit related to employees whose place of employment is located within an enterprise zone, and for the revocation of a certificate of authority that is not determined by the Department of Revenue.

The purpose of the proposed amendment to 12B-8.003 (Tax Statement; Overpayments), is to update the insurance premium tax returns and instructions for reporting taxes and fees for calendar year 2023.

The purpose of the proposed repeal of Rule 12B-8.015, F.A.C. (Payment by Electronic Funds Transfer), is to remove this unnecessary rule providing reference to Rule Chapter 12-24, F.A.C. Rule 12-24.003, F.A.C., sets forth the requirements for paying insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges and for filing returns by electronic means.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 27, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2023 (Vol. 49, No. 134, pp. 2500-2501) and (Vol. 49, No. 134, pp. 2501-2502), to advise the public of the proposed changes to Rules 12B-8.001 and 12B-8.003 and the proposed repeal of Rule 12B-8.015, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 27, 2023. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rule for Rules 12B-8.001, 12B-8.003 and 12B-8.015, F.A.C., and the filing and certification of the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on September 12, 2023 (Vol. 49, No. 177, p. 3343).

SUMMARY OF RULE HEARING

OCTOBER 12, 2023

A Notice of Proposed Rule was published in the *Florida Administrative Register* on September 19, 2023 (Vol. 49, No. 182, pp. 3469-3471), to advise the public of the proposed changes to Rules 12B-8.001 and 12B-8.003 and the proposed repeal of 12B-8.015, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on October 12, 2023. No request was received, and no hearing was held. No written comments were received by the Department.

Written comments dated September 29, 2023, were received from staff of the Joint Administrative Procedures Committee. In response, technical changes to the law implemented section are included in the certified rule.

SUMMARY OF RULE HEARING

OCTOBER 12, 2023

A Notice of Public Meeting to be held on October 12, 2023, was published in the *Florida Administrative Register* on November 2, 2023 (Vol. 49, No. 214, pp. 4130-4131), to document changes to jurisdictions found on Form DR-350900, 2023 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908, and Form DR-908, Insurance Premium Taxes and Fees Return For Calendar Year 2023, incorporated by reference in Rule 12B-8.003, F.A.C. Notification of these changes was provided to the Department after the publication of the Notice of Proposed Rule on September 19, 2023. A rule hearing was held on October 12, 2023.

After the public hearing held on October 12, 2023, a Notice of Change published in the *Florida Administrative Register* November 13, 2023 (Vol. 49, No. 220, pp. 4239-4240) to provide the following changes to Form DR-908, Insurance Premium Taxes and Fees Return for Calendar Year 2023, and to Form DR-350900, 2023 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908:

Form DR-908 – Navarre Beach Fire District (code 046) in Santa Rosa County has been added to Schedule XII.

Form DR-350900 – Changes to Form DR-908 have been identified on page 1 of Form DR-350900 under the “2023 Additions, Deletions, and Changes to Schedules XII and XIII” heading.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12B-8, FLORIDA ADMINISTRATIVE CODE
INSURANCE PREMIUM TAXES, FEES AND SURCHARGES
AMENDING RULE 12B-8.001, 12B-8.003
REPEALING RULE 12B-8.015

12B-8.001 Premium Tax; Rate and Computation.

(1) No change.

(2)(a) through (b) No change.

(c) When any taxpayer fails to pay any amount due or any portion thereof, on or before the due date when the tax or installment of tax shall be required by law to be paid, interest shall be added to the amount due at ~~the~~ following rate:

~~1. One percent per month (prorated daily using the daily factor of .000328767) for payments due prior to January 1, 2000.~~

~~2. For payments due on or after January 1, 2000, the rate of interest established pursuant to Section 213.235, F.S., and Rule 12-3.0015, F.A.C. (prorated daily).~~

(d) No change.

(3) Credits Against the Tax.

(a) No change.

(b) Salaries. Fifteen percent of the amount paid in salaries by the insurer to employees located or based in Florida may be credited against the net tax imposed by Section 624.509, F.S.

1. through 6. No change.

7. Salary Tax Credit Exceptions.

a. through c. No change.

~~d. Section 624.509(6)(b), F.S., provides that, to the extent that the salary tax credit is limited by the 65 percent limitation, the excess of the salary tax credit that was available and exceeded the 65 percent limitation may be transferred to any insurer that is a member of that insurer's affiliated group if such excess salary tax credit is related~~

~~to salaries and wages of employees whose place of employment is located within an enterprise zone created pursuant to chapter 290, F.S. The amount of such excess salary tax credit transferred to all affiliates can not exceed 25 percent of such excess salary tax credit. An affiliated group of corporations that participates in a concurrent common paymaster arrangement as defined in Section 443.1216, F.S., is not eligible to use this provision. Any such transferred credits are subject to the same provisions and limitations set forth in Part IV, Chapter 624, F.S.~~

(c) through (e) No change.

(4) through (7) No change.

(8) The gross amount of receipts subject to tax under the provisions of paragraph (1)(a) of this rule does ~~shall~~ not include the following:

(a) through (c) No change.

(d) Crop insurance premiums received ~~on or after January 1, 1994~~, if in accordance with the Federal Crop Insurance Act, 7 U.S.C. §1501 ~~§§1501~~.

(e) through (f) No change.

~~(9) In addition to the penalty and interest imposed by the Department of Revenue, if any taxpayer fails to pay to the Department of Revenue on or before March 1 of each year any premium taxes or assessments due, the Office of Insurance Regulation may revoke its certificate of authority.~~

Rulemaking Authority 213.06(1), 220.183(4)(d), 288.99(11) (2010), 624.5105(4)(b), 1002.395 FS. Law Implemented 175.101, 175.1015, 175.121, 175.141, 185.08(3), 185.085, 185.10, 185.12, 213.05, 213.235, 220.183(3), 288.99(11) (2010), 624.4621, 624.46226, 624.4625, 624.475, 624.509, 624.5092, 624.50921, 624.510, 624.5105, 624.51055, 624.511, 624.518, 624.519, 624.520(2), 626.7451(11), 627.3512, 627.357(9), 628.6015, 629.5011, 634.131, 634.313(2), 634.415(2), 1002.395 FS. History—New 2-3-80, Formerly 12B-8.01, Amended 3-25-90, 4-10-91, 2-18-93, 6-16-94, 10-19-94, 1-2-96, 12-9-97, 6-2-98, 4-2-00, 10-15-01, 8-1-02, 6-20-06, 9-1-09, 4-26-10, 6-6-11, 1-25-12, 7-28-15, 1-6-20, 1-1-24.

12B-8.003 Tax Statement; Overpayments.

(1) Tax returns and reports must ~~shall~~ be made by insurers on forms prescribed by the Department. These forms are hereby incorporated by reference in this rule.

(2) through (3) No change.

Form Number	Title	Effective Date
(4)(a)	No change.	
(b) DR-907N	Instructions for Filing Insurance Premium Installment Payment (Form DR-907) (http://www.flrules.org/Gateway/reference.asp?No=Ref-1626144838)	<u>01/2401/19</u>
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2023 2022 (http://www.flrules.org/Gateway/reference.asp?No=Ref-1626244839)	<u>01/2401/23</u>
(b) DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return (http://www.flrules.org/Gateway/reference.asp?No=Ref-1626344840)	<u>01/2401/23</u>
(6) DR-350900	2023 2022 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 (http://www.flrules.org/Gateway/reference.asp?No=Ref-1626544844)	<u>01/2401/23</u>

Rulemaking Authority 175.1015(5), 185.085(5), 213.06(1), 624.509(3), 636.066(1) FS. Law Implemented 175.041, 175.101, 175.1015, 175.111, 175.121, 175.141, 175.151, 185.02, 185.03, 185.08, 185.085, 185.09, 185.10, 185.12, 185.13, 213.05, 213.053, 213.235, 213.37, 213.755, 220.183, 220.191, 252.372, 288.99 (2010), 420.50872, 440.51, 443.1216, 624.11, 624.402, 624.4094, 624.4621, 624.4625, 624.475, 624.501, 624.509, 624.5091, 624.5092, 624.50921, 624.510, 624.5105, 624.51058, 624.511, 624.515, 624.516, 624.518, 624.519, 624.520, 624.521, 624.601, 624.610, 626.7451(11), 627.311, 627.351, 627.3512, 627.357(9), 627.7711, 627.943, 628.6015, 629.401, 629.5011, 632.626, 634.131, 634.313(2), 634.415(2), 636.066, 642.0301, 642.032 FS. History—New 2-3-80, Formerly 12B-8.03, Amended 3-25-90, 3-10-91, 2-18-93, 6-16-94, 12-9-97, 3-23-98, 7-1-99, 10-15-01, 8-1-02, 5-4-03, 9-28-04, 6-28-05, 6-20-06, 4-5-07, 1-1-08, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 1-17-13, 1-20-14, 1-20-15, 1-11-16, 1-10-17, 1-17-18, 1-8-19, 1-6-20, 12-31-20, 5-23-22, 1-1-24.

The following rule is hereby repealed:

12B-8.015 Payment by Electronic Funds Transfer.

~~Where payment of taxes imposed under applicable Florida Statutes and referred to in Rules 12B-8.001, 12B-8.0012, 12B-8.002, 12B-8.006 and 12B-8.016, F.A.C., is required to be remitted by electronic funds transfer,~~

provisions of Chapter 12-24, F.A.C., shall apply.

12B-8.015 Payment by Electronic Funds Transfer.

Rulemaking Authority 20.21(5), 213.06(1) FS. Law Implemented 213.755, 624.511, 624.518 FS. History—New 12-19-89, Amended 12-9-97, Repealed 1-1-24.

CERTIFICATION OF MATERIALS INCORPORATED
BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12B-8.003 has been:

(1) Filed through the Department of State's e-rulemaking website at www.flrules.org.

(2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

<u>Form Number</u>	<u>Form Title or Title of Document</u>
DR-907N	Instructions for Filing Insurance Premium Installment Payment (Form DR-907)
DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2023
DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return
DR-350900	2023 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

Under the provisions of section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.



Signature, Person Authorized to Certify Rules

General Counsel

Title

From: FL-Rules@dos.state.fl.us
To: [Tonya Fulford](#)
Cc: flrules@dos.state.fl.us
Subject: 12B-8.003 Reference Material for Rule Adoption Approved
Date: Monday, December 11, 2023 12:01:19 PM

Dear fulfordt:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12B-8.003

Reference Number: Ref-16261; Reference Name: DR-907N R. 01/24 - Instructions for Consolidated Sales and Use Tax Return

Reference Number: Ref-16262; Reference Name: DR-908 R. 01/24 - Insurance Premium Taxes and Fees Return for Calendar Year 2023

Reference Number: Ref-16263; Reference Name: DR-908N R. 01/24 - Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return

Reference Number: Ref-16265; Reference Name: DR-350900 R. 01/24 - 2023 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

Click [here](#) to log in.

Administrative Code and Register Staff
Florida Department of State