



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

November 22, 2022

Janet Young
Florida Department of Revenue
2450 Shumard Oak Blvd.
Room 1-1625
Tallahassee, FL

Dear Janet Young:

Your adoption package for rule 12B-8.003, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 7:49 a.m. on November 21, 2022. 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, 2023.

Please note that, due to a technical error, a confirmation email for the reference material was not produced although it has been approved by our office. This will not affect public accessibility of the material through the website.

Sincerely,

Anya C. Owens
Program Administrator

Owens, Anya C.

From: Brinton Hevey <Brinton.Hevey@floridarevenue.com>
Sent: Monday, November 21, 2022 7:49 AM
To: RuleAdoptions
Cc: Janet Young; Martha Gregory; Tammy Miller; Tonya Fulford
Subject: Department of Revenue Rule Certification
Attachments: 12-6.001_Certification_11182022.pdf; 12B-8_Certification_11182022.pdf; 12-6-001_Final Rule Text_01012023.doc; 12B-8_Final Rule Text_01012023.docx

EMAIL RECEIVED FROM EXTERNAL SOURCE

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

Good morning,

Attached are the rule certification packets and rule language for Rules 12-6.001 and 12B-8.003.

Please let me know if you need anything else for these.

Thank you very much,
Brinton



Brinton Hevey
Technical Assistance & Dispute Resolution
Florida Department of Revenue
(850) 717-7754
Brinton.Hevey@floridarevenue.com

NOTIFICATION TO RECIPIENTS: The subject line of this email may indicate that this email has been sent unsecure. This is a default setting which in no way indicates that this communication is unsafe, 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.

If you have received this email in error, please notify us immediately by return email. If you receive a Florida Department of Revenue communication that contains personal or confidential information, and you are not the intended recipient, you are prohibited from using the information in any way. All record of any such communication (electronic or otherwise) should be destroyed in its entirety.

Cautions on corresponding with Revenue by email: Under Florida law, emails received by a state agency are public records. Both the message and the email address it was sent from (excepting any information that is exempt from disclosure under state law) may be released in response to a public records request.

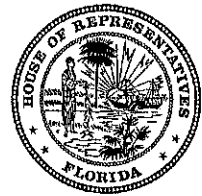
Internet email is not secure and may be viewed by someone other than the person you send it to. Please do not include your social security number, federal employer identification number, or other sensitive information in an email to us.

WILTON SIMPSON
President



Senator Ben Albritton, Chair
Representative Rick Roth, Vice Chair
Senator Lorraine Ausley
Senator Jason Brodeur
Senator Danny Burgess
Senator Shevrin D. "Shev" Jones
Representative Wymann Duggan
Representative Yvonne Hayes Hinson
Representative Thomas Patterson "Patt" Maney
Representative Angela "Angie" Nixon
Representative Anthony Sabatini

CHRIS SPROWLS
Speaker



KENNETH J. PLANTE
COORDINATOR
Room 680, Pepper Building
111 W. 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-8.003
File Control No: 188612

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: 11/21/2022

This certification expires after: 11/22/2022

Certifying Attorney: Jamie Jackson

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

November 21, 2022

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 Rule

Dear Ms. Owens:

The following Department of Revenue Rule is presented for certification:

12B-8.003 Tax Statement; Overpayments

The following persons may be contacted regarding these rule certifications:

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

2

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 a minor violation pursuant to Section 120.695, F.S.

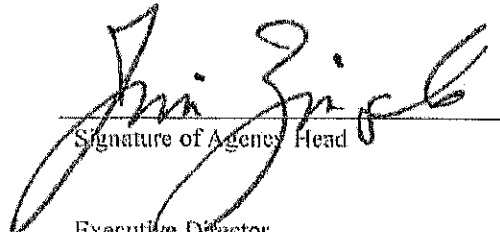
☐ The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

Rule No(s).

12B-8.003



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 RULE 12B-8.003

SUMMARY OF PROPOSED RULE

Beginning January 1, 2023, the proposed amendments to Rule 12B-8.003, F.A.C., incorporate the reduced electronic filing threshold of \$5,000 requiring the electronic filing of tax returns and electronic payment of tax. Forms DR-907N (Instructions for Filing Insurance Premium Installment Payment (Form DR-907)) and DR-908N (Instructions for Preparing Form DR-908 Insurance Premium Taxes and Fees Return) are revised to notify taxpayers of the lowered threshold amount requiring taxpayers to file Form DR-908 (Insurance Premium Taxes and Fees Return) and pay the tax by electronic means.

Other updates include:

- Forms DR-907N, DR-908, and DR-908N are revised to incorporate the Strong Families and New Worlds Reading Initiative tax credits that may be taken against insurance premium tax.
- Form DR-908 and Form DR-350900 (Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908) are revised to update the name of a local jurisdiction within Palm Beach County from Lake Worth to Lake Worth Beach pursuant to city ordinance (number 2018-18, § 7, 12-13-18, passed at referendum 3-12-19).

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

Section 213.755(1), F.S., authorizes the Executive Director of the Department of Revenue to require a taxpayer to file returns and remit payments by electronic means when the amount of tax paid by the taxpayer in the previous state fiscal year was more than \$20,000. Effective January 1, 2023, Chapter 2022-151, L.O.F., reduces the electronic filing threshold for a taxpayer to file returns and remit payments from \$20,000 to \$5,000. This rulemaking is necessary to implement this law change and to provide other updates.

FEDERAL COMPARISON STATEMENT

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

SUMMARY OF RULE DEVELOPMENT WORKSHOP

July 27, 2022

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on July 12, 2022 (Vol. 48, No. 134), to advise the public of the proposed changes to Rule 12B-8.003, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be held on July 27, 2022. No request was received, and no workshop was held. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

August 23, 2022

The Governor and Cabinet, sitting as head of the Department of Revenue, met on August 23, 2022, and approved the publication of the Notice of Proposed Rule for changes to Rule 12B-8.003, F.A.C., as well as approval to file and certify the rule with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rule remains 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 August 12, 2022 (Vol. 48, No. 157).

SUMMARY OF RULE HEARING

September 21, 2022

A Notice of Proposed Rule was published in the *Florida Administrative Register* on August 24, 2022 (Vol. 48, No. 165, pp. 3411-3413), and to advise the public of the proposed changes to Rule 12B-8.003, to provide that, if requested in writing, a rule hearing would be held on September 21, 2022. No request was received, and no hearing was held. No written comments were received by the Department.

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

12B-8.003 Tax Statement; Overpayments.

(1) 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-1483814248)	<u>01/23</u> 04/22
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year <u>2022</u> 2021 (http://www.flrules.org/Gateway/reference.asp?No=Ref-1483914249)	<u>01/23</u> 04/22
(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-1484014250)	<u>01/23</u> 04/22
(6) DR-350900	<u>2022</u> 2021 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 (http://www.flrules.org/Gateway/reference.asp?No=Ref-1484114251)	<u>01/23</u> 04/22

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), 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, 624.511, 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, 01/01/23.

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 have been:

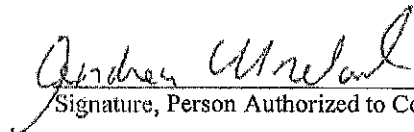
☒ (1) Filed through the Department of State's e-rulemaking website at www.flrules.org.

☐ (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:

Form Number	Form Title
DR-907N	Instructions for Filing Insurance Premium Installment Payment (Form DR-907)
DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2022
DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return
DR-350900	2022 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

Deputy Executive Director
Title