

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-____14248)	<u>01/23</u> 01/22
(5)(a) DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2022 2021 (http://www.flrules.org/Gateway/reference.asp?No=Ref-____14249)	<u>01/23</u> 01/22
(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-____14250)	<u>01/23</u> 01/22
(6) DR-350900	2022 2021 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908 (http://www.flrules.org/Gateway/reference.asp?No=Ref-____14251)	<u>01/23</u> 01/22

PROPOSED EFFECTIVE DATE: January 1, 2023

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., section 2, Ch. 2022-151 LOF. 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, XX-XX-XX.