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DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.: RULE TITLES:
12B-8.001 Premium Tax; Rate and Computation
12B-8.015 Payment by Electronic Funds Transfer
PURPOSE AND EFFECT: The purpose of this rulemaking for Rule 12B-8.001, F.A.C. (Premium Tax; Rate and Computation), is to remove provisions for interest rates for tax due prior to January 1, 2000, and to remove provisions regarding the excess salary tax credit related to employees whose place of employment is located within an enterprise zone, repealed by s. 290.016, F.S. In addition, the proposed

amendments remove provisions regarding the revocation of a certificate of authority that is not determined by the Department of Revenue.

Rule 12-24.003, F.A.C., sets forth the requirements for paying insurance premium taxes, fees, regulatory assessments, excise taxes, and surcharges and filing returns by electronic means. 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 to provide reference to Rule Chapter 12-24, F.A.C.

SUBJECT AREA TO BE ADDRESSED: The subject areas are the outdated interest provisions and the provisions related to the repealed enterprise zone program, and the unnecessary references to electronic payment and filing requirements and actions that are not taken by the Department of Revenue.

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), 262.7451(11), 627.3512, 627.357(9), 628.6015, 629.5011, 634.131, 634.313(2), 634.415(2), 1002.395 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: July 27, 2023, 2:00 p.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida. 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/5178834339342319189>.

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 DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Martha Gregory, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department’s website at floridarevenue.com/rules.

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