

Notice of Emergency Rule

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12BER20-3 Exporters

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 32 of Chapter 2020-10, Laws of Florida, authorizes the Department of Revenue to promulgate emergency rules to implement the increased maximum bond amount required for each terminal supplier, exporter, producer/importer of pollutants, or wholesaler, except a municipality, county, school board, state agency, federal agency, or special district which is licensed under Part I of Chapter 206, F.S. Effective July 1, 2020, the maximum bond amount is increased from \$100,000 to \$300,000. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner regarding the increased bond amount.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized the promulgation of emergency rules to implement the provisions of Sections 14 and 16 of Chapter 2020-10, Laws of Florida. Additionally, this emergency rule is the most expedient and appropriate means of notifying taxpayers of the provisions of Sections 14 and 16 of Chapter 2020-10, Laws of Florida.

SUMMARY: Emergency Rule 12BER20-3 amends Rule 12B-5.080, F.A.C, which lists the maximum bond amount as \$100,000 to include the maximum bond amount increases to \$300,000 effective July 1, 2020.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, telephone (850)717-7082, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12BER20-3 ~~12B-5.080~~ Exporters.

(1) No change.

(2) Licensing and Bonding.

(a) through (b) No change.

(c) Bonding.

1. An exporter's bond will be equal to three times the total state and local option taxes that would be due if the fuel was sold for highway use in Florida.

2. An exporter, who is also bonded as a wholesaler, will obtain a bond which will be the difference between the wholesaler bond and the \$100,000 maximum bond for motor fuel, diesel fuel, and aviation fuel. Effective July 1, 2020, the maximum amount of each bond is not to exceed \$300,000 for each product type.

(3) through (6) No change.

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 206.87(1)(e)2., 213.06(1), 213.755(8) FS; s. 32, Ch. 2020-10 LOF. Law Implemented 206.01(21), 206.02, 206.03, 206.04, 206.05, 206.051, 206.052, 206.41, 206.416, 206.43, 206.48, 206.485, 206.62, 206.87, 206.90, 206.91, 206.97, 206.9915, 213.755 FS; s. 14, Ch. 2020-10, s. 16, Ch. 2020-10 LOF. History--New 7-1-96, Amended 11-21-96, 10-27-98, 5-1-06, 6-1-09, 1-25-12, 1-20-14, 7-28-15, 1-17-18, 7-1-20.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: 7/1/2020