

Notice of Emergency Rule

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12BER20-4 Public Use Forms

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, the amendment of two existing forms and the adoption of a new form, and the ability of the public to access the forms free of charge from the Department.

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, these emergency rules are 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 12BER20-4 amends Rule 12B-5.150, F.A.C., in order to incorporate two amended forms and a new form to include the maximum bond amount increase from \$100,000 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:

12BER20-4 ~~12B-5.150~~ Public Use Forms.

(1)(a) The following public use forms and instructions are utilized by the Department and are hereby incorporated by reference in this rule.

(b) Copies of these forms are available, without cost, by one or more of the following methods: 1) downloading the form from the Department’s website at www.floridarevenue.com; or, 2) calling the Department at (850)488-6800, Monday through Friday (excluding holidays) ; or, 3) ~~visiting any local Department of Revenue Service Center; or,~~ 4) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Form Number	Title	Effective Date
(2)	No change.	
(3) DR-156	Florida Fuel or Pollutants Tax Application (http://www.flrules.org/Gateway/reference.asp?No=Ref-11386)	<u>07/20</u> 01/20
(4) through (8)	No change.	
(9) DR-157W	Bond Worksheet Instructions (http://www.flrules.org/Gateway/reference.asp?No=Ref-11387)	<u>07/20</u> 01/20
<u>(9)(a) DR-157WT</u>	<u>Additional Fuel Bond Worksheet: July 1, 2020, through December 31, 2020</u>	<u>07/20</u>
(10) through (37)	No change.	

Rulemaking Authority 206.14(1), 206.485(1), 206.59(1), 213.06(1), 213.755(8) FS; s. 32, Ch. 2020-10 LOF. Law Implemented 119.071(5), 206.02, 206.021, 206.022, 206.025, 206.026, 206.027, 206.028, 206.05, 206.055, 206.06, 206.095, 206.11, 206.404, 206.41, 206.416, 206.43, 206.44, 206.485, 206.86, 206.874, 206.8745, 206.90, 206.91, 206.92, 206.9835, 206.9865, 206.9931, 206.9942, 206.9943, 212.0501, 213.255, 213.755 FS; s. 14, Ch. 2020-10, s. 16, Ch. 2020-10 LOF. History–New 11-21-96,

Amended 10-27-98, 5-1-06, 4-16-07, 1-1-08, 1-27-09, 4-14-09, 6-1-09, 6-1-09(5), 1-11-10, 7-28-10, 1-12-11, 7-20-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 7-28-15, 1-11-16, 1-10-17, 1-17-18, 9-17-18, 1-8-19, 7-8-19, 12-12-19, 4-16-20, 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