

Notice of Emergency Rule

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NO.: RULE TITLE:

12BER20-16 Department of Revenue Electronic Database

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 provisions of newly created Section 212.181, F.S., expanding the current Address/Jurisdiction Database established by s. 202.22(2), F.S., to allow authorized county personnel to submit changes to the county assignment of business addresses. These submitted situs changes are for purposes of sales and use tax, discretionary sales surtax, and any tourist development tax required to be remitted to the Department of Revenue. The law provides that conditions necessary for an emergency rule have been met. The promulgation of this emergency rule ensures that the public is notified in the most expedient and appropriate manner. This emergency rule supersedes Rule 12AER20-12, F.A.C.

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 Section 21 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 Section 21 of Chapter 2020-10, Laws of Florida.

SUMMARY: Emergency Rule 12BER20-16 amends Rule 12B-8.0016, F.A.C., in order to amend procedures related to the electronic database, as well as incorporate revisions necessitated by the adoption of Rule 12AER20-13.

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:

~~12BER20-16~~ ~~12B-8.0016~~ Department of Revenue Electronic Database.

(1)(a)1. through 2. No change

3. ~~Local taxing jurisdictions are provided with access codes to permit them to register as users of the database and to request changes in address assignments.~~ Local taxing jurisdictions may register on the Department's website at www.floridarevenue.com/taxes/pointmatch.

4. No change

(b) When a change to the database has been approved, the approved pending address additions and approved pending address deletions are stored in separate files maintained by the Department for the next scheduled update of the database. These pending files include corrections of any errors discovered since the last update, as well as changes in addresses or jurisdictional boundaries based on information provided by local taxing jurisdictions and ~~counties approved by the Department~~. These pending files contain the most recent local taxing jurisdictional assignment information. The individual address lookup feature searches the current database and the pending files and may reflect information that has not yet been incorporated into the database available for downloading and use by local taxing jurisdictions and insurers. Insurers may use the information contained in the address look-up feature to assign policies and premiums to the proper local taxing jurisdictions. In such cases, the individual address lookup page carries a statement notifying the viewer that it reflects a pending change to the database.

(c) No change

(2)(a) No change

(b) Local taxing jurisdictions must submit information requesting changes to the database electronically following ~~the online Form DR-700002, User's Guide for the Address/Jurisdiction Database (December 2014,~~ incorporated by reference in Rule ~~12AER20-14~~ ~~12A-19.074~~, F.A.C.). ~~Only local taxing jurisdictions that are registered users of the Department's electronic change submission process can access the Guide for Address Change Requests.~~ Authorized local jurisdiction contact persons may access the login screen for registered users at www.floridarevenue.com/taxes/pointmatch. Local taxing jurisdictions that do not have access to computers with Internet access should contact the Department to submit changes through alternative electronic media. The

information must also be submitted on Form DR-700022, Notification of Changes to the Address/Jurisdiction Database ~~Notification of Jurisdiction Change for Local Communications Services and Local Insurance Premium Tax~~ (incorporated by reference in Rule 12AER20-15 ~~12A-19.100~~, F.A.C.), with the exception of Special Fire Control Districts, which must use Form DR-350907, Local Insurance Premium Tax Special Fire Control Districts Notification of Jurisdiction Change (R. 10/13, hereby incorporated by reference, effective 1/14) (<http://www.flrules.org/Gateway/reference.asp?No=Ref-03612>).

(c) through (e) No change

(3)(a)1. Any substantially affected party may object to information contained in the database by submitting Form DR-700025, Objection to Address Assignment in the Address/Jurisdiction Database ~~Objection to Address/Jurisdiction Database for Local Communications Services Tax and Local Insurance Premium Tax Service Address Assignment~~ (incorporated by reference in Rule 12AER20-15 ~~12A-19.100~~, F.A.C.), along with competent evidence to support the party's objection. Only objections to the current effective database can be considered; objections that do not relate to the current effective database will be denied. Before submitting an objection, a person should check the effective database to determine whether the contemplated objection is necessary. Examples of substantially affected parties include police officers and firefighters from local taxing jurisdictions that impose the excise taxes under Chapters 175 and/or 185, F.S., local taxing jurisdictions that impose the excise taxes under Chapters 175 and/or 185, F.S., insurers who are required to pay the excise taxes under Chapters 175 and/or 185, F.S., individuals whose policies are being assigned via the database, and local taxing jurisdictions.

2. through 3. No change

(b) through (e) No change

(f) Upon receipt of an objection on a completed Form DR-700025, including competent evidence to support the objection, the Department will forward copies of the form, along with the associated documentation, to the database contact person in each affected taxing jurisdiction. The Department will provide to the affected local taxing jurisdictions Form DR-700026, Local Government Authorization for Address Changes Described on Form DR-700025 (incorporated by reference in Rule 12A-19.100, F.A.C.), to use to agree, disagree, or partially agree with the address jurisdiction changes proposed by the attached Form DR-700025. The Department will provide the affected local taxing jurisdiction a Form DR-700027, Local Government Authorization for Omission of Address ~~or Range~~ or Incorrect Address Identification (incorporated by reference in Rule 12AER20-15 ~~12A-19.100~~, F.A.C.), to use to agree or disagree with the inclusion of an address or address range or with changing nonjurisdictional information about an address or address range proposed by the attached Form DR-700025. The Department will include a tracking number and date on the bottom portion of each form to identify which forms belong together. The Department will, when practicable, provide the information electronically for review by the local taxing jurisdictions. The local taxing jurisdictions should review the specific address(es) at issue, as well as the address range(s) that will be impacted by the change, to ensure that each local taxing jurisdiction retains all of the addresses that it believes are within its jurisdictional boundaries. The Department will instruct each local taxing jurisdiction to indicate its determination in regard to the objection by utilizing the provided authorization form, Form DR-700026 or Form DR-700027, as applicable. If the affected local taxing jurisdictions indicate agreement with the objection, the Department will revise the electronic database accordingly. If a local taxing jurisdiction fails to respond within a reasonable time, which shall be no less than 30 days, such jurisdiction shall be deemed to have indicated agreement with the objection. If either local taxing jurisdiction notifies the Department in writing that it does not agree with the objection, the Department will not change the address in the database ~~immediately assign the address a special designation that indicates that the jurisdictional assignment of the address is in dispute~~. The service address will be reassigned to a local taxing jurisdiction when one of the following events occurs:

1. through 3. No change

(4) All forms referenced in this rule 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/forms; or, 2) calling the Department at (850)488-6800; or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112; ~~or, 4) visiting any local Department of Revenue Service Center to personally obtain a copy~~. Persons with hearing or speech impairments may call the Florida Relay Service at 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

Rulemaking Authority 175.1015(5), 185.085(5) FS; s. 32, Ch. 2020-10 LOF. Law Implemented 175.1015, 185.085

FS; s. 21, Ch. 2020-10 LOF. History—New 12-20-07, Amended 6-28-10, 1-20-14, 1-20-15.

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: December 8, 2020