



FLORIDA DEPARTMENT *of* STATE

RON DESANTIS
Governor

CORD BYRD
Secretary of State

December 12, 2023

Janet Young
Agency Rules Coordinator
Department of Revenue
2450 Shumard Oak Blvd.
Tallahassee, FL 32399

Dear Janet Young:

Your adoption package for Rules 12C-3.0015, and .008, F.A.C. was received, electronically, by the Florida Department of State, Administrative Code and Register at 9:28 a.m. on December 12, 2023. After review, it appears that the package meets statutory requirements and those of Rule 1-1.010, F.A.C. and is deemed filed for adoption at the time received, as indicated above. The effective date is January 1, 2024.

Sincerely,

Anya C. Owens
Administrative Code and Register Director

ACO/al

Leijon, Alexandra

From: Tonya Fulford <Tonya.Fulford@floridarevenue.com>
Sent: Tuesday, December 12, 2023 9:28 AM
To: RuleAdoptions
Cc: Martha Gregory; Tammy Miller; Brinton Hevey; Janet Young; Tonya Fulford
Subject: Department of Revenue Rule Certifications
Attachments: 12-3_CertificationPkt_2023_12-12.pdf; 12-3_Rule_Text_2023_12-12.docx; 12-11_CertificationPkt_2023_12-12.pdf; 12-11_Rule_Text_2023_12-12.docx; 12-22_CertificationPkt_2023_12-12.pdf; 12-22_Rule_Text_2023_12-12.doc; 12-24_CertificationPkt_2023_12-12.pdf; 12-24_Rule_Text_2023.12.12.docx; 12-26_CertificationPkt_2023_12-12.pdf; 12-26_Rule_Text_2023.12.12.doc; 12-28_CertificationPkt_2023_12-12.pdf; 12-28_Rule_Text_2023_12-12.docx; 12-29_CertificationPkt_2023_12-12.pdf; 12-29_Rule_Text_2023.12.12.docx; 12A-1_CertificationPkt_2023_12-12.pdf; 12A-1_Rule_Text_2023.12.12.doc; 12A-16_CertificationPkt_2023_12-12.pdf; 12A-16_Rule_Text_2023.12.12.doc; 12A-19_CertificationPkt_2023_12-12.pdf; 12A-19_Rule_Text_2023_12-12.docx; 12B-5_CertificationPkt_2023_12-12.pdf; 12B-5_Rule_Text_2023.12.12.doc; 12B-8_CertificationPkt_2023_12-12.pdf; 12B-8_Rule_Text_2023.12.12.doc; 12C-1_CertificationPkt_2023_12-12.pdf; 12C-1_Rule_Text_2023.12.12.doc; 12C-3_CertificationPkt_2023_12-12.pdf; 12C-3_Rule_Text_2023.12.12.doc

Importance: High

EMAIL RECEIVED FROM EXTERNAL SOURCE

The attachments/links in this message have been scanned by Proofpoint.

Good morning,

Attached are the rule certification packet for rules listed below and the final language in word format.

12-3.007	<i>Delegation of Authority</i>
12-11.002	<i>Technical Assistance Advisements and Requests for Technical Assistance</i>
12-22.005	<i>Disclosure Procedures</i>
12-24.011	<i>Public Use Forms</i>
12-26.008	<i>Public Use Forms</i>
12-28.008	<i>Due Date; General Provisions</i>
12-29.001	<i>Scope</i>
12-29.002	<i>Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer;</i>
<i>Rescindment</i>	
12-29.003	<i>Public Use Forms [Florida Tax Credit Scholarship Program; Applications]</i>
12-29.005	<i>The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer;</i>
<i>Rescindment</i>	
12-29.006	<i>Live Local Program; Participation; Allocation; Carryforward; Transfer; Rescindment</i>
12A-1.001	<i>Specific Exemptions</i>
12A-1.0092	<i>Detective, Burglar Protection, and Other Protection Services</i>
12A-1.020	<i>Licensed Practitioners; Drugs, Medical Products and Supplies</i>
12A-1.0371	<i>Sales of Coins, Currency, or Bullion</i>
12A-1.044	<i>Vending Machines</i>
12A-1.047	<i>Florists</i>
12A-1.056	<i>Tax Due at Time of Sale; Tax Returns and Regulations</i>
12A-1.066	<i>Auctioneers, Agents, Brokers and Factors</i>

12A-1.087	<i>Exemption for Power Farm Equipment; Electricity Used for Certain Agricultural Purposes; Suggested Exemption Certificate for Items Used for Agricultural Purposes</i>
12A-1.097	<i>Public Use Forms</i>
12A-1.107	<i>Community Contribution Tax Credit</i>
12A-16.008	<i>Public Use Forms</i>
12A-19.050	<i>Notification of Local Communications Services Tax Rate Changes</i>
12B-5.020	<i>Definitions; Specific Exemptions</i>
12B-5.150	<i>Public Use Forms</i>
12B-8.001	<i>Premium Tax, Rate and Computation</i>
12B-8.003	<i>Public Use Forms</i>
12B-8.015	<i>Payment by Electronic Funds Transfer</i>
12C-1.0188	<i>Community Contribution Tax Credit</i>
12C-1.0198	<i>Experiential Learning Internship Tax Credit Program</i>
12C-1.01991	<i>Credit for Manufacturing of Human Breast Milk Derived from Human Milk Fortifiers</i>
12C-1.051	<i>Forms</i>
12C-3.0015	<i>Affidavit – No Florida Estate Tax Due</i>
12C-3.008	<i>Public Use Forms</i>

Please let me know if you have any questions.



Tonya L. Fulford
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 Florida Department of Revenue
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 [unsecure]

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Representative Tobin Rogers "Toby" Overdorf, Vice Chair
Senator Colleen Burton
Senator Erin Grall
Senator Rosalind Osgood
Senator Darryl Ervin Rouson
Representative Shane G. Abbott
Representative Jervonte "Tae" Edmonds
Representative Alina Garcia
Representative Yvonne Hayes Hinson
Representative Joel Rudman, M.D.



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THE FLORIDA LEGISLATURE
JOINT ADMINISTRATIVE
PROCEDURES COMMITTEE

CERTIFICATION

Department: Department of Revenue
Agency: Corporate, Estate and Intangible Tax
Rule No(s): 12C-3.0015, .008
File Control No: 191831

As required by subparagraph 120.54(3)(e)4 F.S., the Joint Administrative Procedures Committee hereby certifies that:

- There were no material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rule; or
The adopting agency has responded in writing to all material and timely written comments or written inquiries made on behalf of the committee regarding the above listed rules; or
The adopting agency has not responded in writing to all material and timely written comments or written inquiries made on behalf of the Committee regarding the above listed rules.

Certification Date: 12/12/2023

This certification expires after: 12/18/2023

Certifying Attorney: Marjorie Holladay

NOTE:

- The above certified rules include materials incorporated by reference.
The above certified rules do not include materials incorporated by reference.



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

December 12, 2023

Ms. Anya Owens, Chief
Florida Department of State
R.A. Gray Building, Mail Station 22
500 S. Bronough Street
Tallahassee, Florida 32399-0250

Re: Certification of Department of Revenue Rules

Dear Ms. Owens:

The following Department of Revenue rules are presented for certification:

12C-3.0015	Affidavit – No Florida Estate Tax Due
12C-3.008	Public Use Forms

The following persons may be contacted regarding these rule certifications:

Martha Gregory	717-6041	martha.gregory@floridarevenue.com
Brinton Hevey	717-7754	brinton.hevey@floridarevenue.com

Florida Department of Revenue
Building One, Room 2600
2450 Shumard Oak Blvd.
Tallahassee, Florida 32399-0100

Sincerely,

Janet Young
Agency Rules Coordinator

Attachments

CERTIFICATION OF DEPARTMENT OF REVENUE
ADMINISTRATIVE RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify:

- (1) That all statutory rulemaking requirements of chapter 120, F.S., and all rulemaking requirements of the Department of State have been complied with; and
- (2) That there is no administrative determination under section 120.56(2), F.S., pending on any rule covered by this certification; and
- (3) All rules covered by this certification are filed within the prescribed time limitations of section 120.54(3)(e), F.S. They are filed not less than 28 days after the notice required by section 120.54(3)(a), F.S.; and
- (a) Are filed not more than 90 days after the notice; or
- (b) Are filed more than 90 days after the notice, but not more than 60 days after the administrative law judge files the final order with the clerk or until 60 days after subsequent judicial review is complete; or
- (c) Are filed more than 90 days after the notice, but not less than 21 days nor more than 45 days from the date of publication of the notice of change; or
- (d) Are filed more than 90 days after the notice, but not less than 14 nor more than 45 days after the adjournment of the final public hearing on the rule; or
- (e) Are filed more than 90 days after the notice, but within 21 days after the date of receipt of all material authorized to be submitted at the hearing; or
- (f) Are filed more than 90 days after the notice, but within 21 days after the date the transcript was received by this agency; or
- (g) Are filed not more than 90 days after the notice, not including days the adoption of the rule was postponed following notification from the Joint Administrative Procedures Committee that an objection to the rule was being considered; or
- (h) Are filed more than 90 days after the notice, but within 21 days after a good faith written proposal for a lower cost regulatory alternative to a proposed rule is submitted which substantially accomplishes the objectives of the law being implemented; or
- (i) Are filed more than 90 days after the notice, but within 21 days after a regulatory alternative is offered by the ombudsman in the Executive Office of the Governor.

The rules are hereby adopted by the undersigned agency by and upon their filing with the Department of State.

Rule No(s).


12C-3.0015

12C-3.008

Under the provision of section 120.54(3)(e)6., F.S., the rules take effect 20 days from the date filed with the Department of State or a later date as set out below:

Effective Date:

(month) (day) (year)



Signature, Person Authorized to Certify Rules

General Counsel

Title

2

Number of Pages Certified

CERTIFICATION OF DEPARTMENT OF STATE
DESIGNATION OF RULE THE VIOLATION OF WHICH IS A MINOR VIOLATION

Pursuant to Section 120.695(2)(c)3., Florida Statutes, I certify as agency head, as defined by Section 20.05(1)(b), Florida Statutes, that:

All rules covered by this certification are not rules the violation of which would be minor violation pursuant to Section 120.695, F.S.


The following parts of the rules covered by this certification have been designated as rules the violation of which would be a minor violation pursuant to Section 120.695, F.S.:

Rule No(s).

Rules covered by this certification:

12C-3.0015

12C-3.008



Signature of Agency Head

Executive Director

Title

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-3, FLORIDA ADMINISTRATIVE CODE
ESTATE TAX
AMENDING RULES 12C-3.0015 AND 12C-3.008

SUMMARY OF PROPOSED RULES

The proposed amendments to Rule 12C-3.0015, F.A.C. (Affidavit – No Florida Estate Tax Due), and to the Affidavit of No Florida Estate Tax Due (Form DR-312) and the Affidavit of No Florida Estate Tax Due When Federal Return is Required (Form DR-313), incorporated by reference in Rule 12C-3.008, F.A.C. (Public Use Forms), provide the personal representative of a decedent who died on or after January 1, 2005, is not required to file an Affidavit of No Florida Estate Tax Due for probate proceedings commenced on or after July 1, 2023, or for probate proceedings pending on July 1, 2023, for which an order of final discharge has not been entered.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed amendments to Rule 12C-3.0015, F.A.C. (Affidavit – No Florida Estate Tax Due), and to Rule 12C-3.008, F.A.C. (Public Use Forms), incorporating by reference the related affidavits, are necessary to reflect the provisions of Ch. 2023-207, L.O.F., which provide when an affidavit of no Florida estate tax due is required to be filed by the personal representative of certain estates.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

JULY 18, 2023

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on June 30, 2023 (Vol. 49, No. 127, p. 2357), to advise the public of the proposed changes to Rules 12C-3.0015 and 12C-3.008, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on July 18, 2023. A

request was received, and a workshop was held on July 18, 2023. No comments regarding the substance of the rule were received. No written comments were received by the Department.

SUMMARY OF PUBLIC MEETING

SEPTEMBER 18, 2023

The Governor and Cabinet, sitting as head of the Department of Revenue, met on September 18, 2023, and approved the publication of the Notice of Proposed Rule for Rules 12C-3.0015 and 12C-3.008, F.A.C., and the filing and certification of the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S. A notice for the public meeting was published in the *Florida Administrative Register* on September 12, 2023 (Vol. 49, No. 177, p. 3344).

SUMMARY OF RULE HEARING

OCTOBER 12, 2023

A Notice of Proposed Rule was published in the *Florida Administrative Register* on September 19, 2023 (Vol. 49, No. 182, pp. 3476-3477), to advise the public of the proposed changes to 12C-3.0015 and 12C-3.008, F.A.C., and to provide that, if requested in writing, a rule hearing would be held on October 12, 2023. No request was received, and no hearing was held.

Written comments, dated September 29, 2023, were received from staff of the Joint Administrative Procedures Committee. In response, technical changes are included in the law implemented section of the certified rules.

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12C-3, FLORIDA ADMINISTRATIVE CODE
ESTATE TAX
AMENDING RULES 12C-3.0015 AND 12C-3.008

12C-3.0015 Affidavit – No Florida Estate Tax Due.

(1) No Florida estate tax is due and no Florida estate tax return is required to be filed by the personal representative of an estate when the decedent died on or after January 1, 2005

(2)(a) When the personal representative is not required to file a federal estate tax form (Form 706 or 706-NA), an Affidavit of No Florida Estate Tax Due (Form DR-312, incorporated by reference in Rule 12C-3.008, F.A.C.) may be filed with the clerk of the circuit court in every county where the decedent owned real property to remove any Florida estate tax lien on the decedent’s real property. This affidavit is admissible as evidence that no Florida estate tax is due by the estate.

(b) When the personal representative is required to file a federal estate tax form (Form 706 or 706-NA) and owes no Florida estate tax, an Affidavit of No Florida Estate Tax Due When Federal Return is Required (Form DR-313, incorporated by reference in Rule 12C-3.008, F.A.C.) may be filed with the clerk of the circuit court to remove any Florida estate tax lien on the decedent’s real property. This affidavit is admissible as evidence that no Florida estate tax is due by the estate.

(c) When the decedent died on or after January 1, 2005, the personal representative of an estate is not required to file the affidavits in this subsection for probate proceedings commenced on or after July 1, 2023, or for probate proceedings pending on July 1, 2023, for which an order of final discharge has not been entered.

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.05, 198.13, 198.14, 198.15, 198.26, 198.32 FS. History—New 12-13-94, Amended 1-22-01, 4-14-09, 1-25-12, 1-20-14, 1-1-24.

12C-3.008 Public Use Forms.

(1)(a) The following public-use forms and instructions are employed by the Department in its administration of the Florida estate tax and are hereby adopted by reference.

(b) No change.

Form Number	Title	Effective Date
(2) DR-312	Affidavit of No Florida Estate Tax Due (http://www.flrules.org/Gateway/reference.asp?No=Ref-1627512315)	01/24 01/21
(3) DR-313	Affidavit of No Florida Estate Tax Due When Federal Return is Required (http://www.flrules.org/Gateway/reference.asp?No=Ref-1627612316)	01/24 01/21
(4) No change.		

Rulemaking Authority 198.08, 198.32(2), 213.06(1) FS. Law Implemented 198.02, 198.03, 198.04, 198.08, 198.13, 198.22, 198.23, 198.26, 198.32(2), (3), 198.33(1), 198.38, 198.39, 213.37, 837.06 FS. History—New 9-26-77, Formerly 12C-3.08, Amended 1-11-93, 8-25-94, 1-22-01, 5-4-03, 10-30-06, 11-6-07, 4-14-09, 6-28-10, 1-25-12, 1-20-14, 1-1-21, 1-1-24.

CERTIFICATION OF MATERIALS INCORPORATED

BY REFERENCE IN RULES FILED WITH THE DEPARTMENT OF STATE

I hereby certify pursuant to Rule 1-1.013, Florida Administrative Code, that materials incorporated by reference in Rule 12C-3.008 has been:

(1) Filed through the Department of State's e-rulemaking website at www.flrules.org.

(2) That because there would be a violation of federal copyright laws if the submitting agency filed the incorporated materials as described in option (1) above, a true and complete copy of the incorporated materials has been provided to the Department of State as outlined in paragraph 1-1.013(5)(c), F.A.C. Copies of the incorporated materials below may be obtained at the agency by [include address(es)/location(s)].

List form number(s) and form title(s), or title of document(s) below:

<u>Form Number</u>	<u>Form Title or Title of Document</u>
DR-312	Affidavit of No Florida Estate Tax Due
DR-313	Affidavit of No Florida Estate Tax Due When Federal Return is Required

Under the provisions of section 120.54(3)(e)6., F.S., the attached material(s) take effect 20 days from the date filed with the Department of State, or a later date as specified in the rule.



Signature, Person Authorized to Certify Rules

General Counsel

Title

From: FL-Rules@dos.state.fl.us
To: [Tonya Fulford](#)
Cc: flrules@dos.state.fl.us
Subject: 12C-3.008 Reference Material for Rule Adoption Approved
Date: Monday, December 11, 2023 11:59:48 AM

Dear fulfordt:

The reference material for rule adoption you submitted has been approved by the Administrative Code and Register Staff.

The approved material is available in the [Review/Modify Agency Reference Material](#) list (Agency Main Menu page).

Rule Number: 12C-3.008

Reference Number: Ref-16275; Reference Name: DR-312 R. 01/24 - Affidavit of No Florida Estate Tax Due

Reference Number: Ref-16276; Reference Name: DR-313 R. 01/24 - Affidavit of No Florida Estate Tax Due When Federal Return is Required

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Administrative Code and Register Staff
Florida Department of State