

which is incorporated by reference. A copy of the DFS-K4-1569 may be obtained by writing to the Division of State Fire Marshal, Department of Financials Services, 200 East Gaines Street, Tallahassee, Florida 32399-0340, or by downloading the document from the Bureau's website: <https://www.myfloridacfo.com/division/sfm/bfst/bfstforms.htm>.

(e) through (g) No change.

Rulemaking Authority 633.508, 633.518 FS. Law Implemented 633.508, 633.518, 633.520, 633.522 FS. History—New 9-6-04, Amended 6-6-07, 1-1-09, 5-22-11, 12-12-17, _____.

DEPARTMENT OF FINANCIAL SERVICES

Division of State Fire Marshal

RULE NO.: RULE TITLE:
69A-62.033 Recordkeeping Responsibilities of Firefighter Employers
NOTICE OF CHANGE

Notice is hereby given that the following changes have been made to the proposed rule in accordance with subparagraph 120.54(3)(d)1., F.S., published in Vol. 48 No. 111, June 8, 2022 issue of the Florida Administrative Register.

69A-62.033 Recordkeeping Responsibilities of Firefighter Employers.

(1) All records required by Rule Chapters 69A-62, 69A-37, 69L-56, F.A.C., or statutory Chapters 633 or 440, F.S., must be maintained for five (5) ~~three (3)~~ calendar years following the end of the calendar year during which they were created.

(2) No change.

Rulemaking Authority 633.508 FS. Law Implemented 633.508 FS. History—New 9-6-04, Amended _____.

**Section IV
Emergency Rules**

DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:
12DER22-13 Hurricane Ian or Hurricane Nicole Tax Refund

SPECIFIC REASONS FOR FINDING AN IMMEDIATE DANGER TO THE PUBLIC HEALTH, SAFETY OR WELFARE: Section 3, Chapter 2022-272, L.O.F., provides for a refund of property taxes to property owners whose residential improvements were rendered uninhabitable by Hurricane Ian or Hurricane Nicole in 2022. This new provision requires the creation of an application form to be used by taxpayers seeking such tax refund. This application for refund form must be filed beginning January 1, 2023, and not later than April 3, 2023. Section 7, Chapter 2022-272, L.O.F., authorizes the Department of Revenue, and all conditions are deemed met, to adopt emergency rules pursuant to s. 120.54(4), Florida

Statutes, for the purpose of administering the refund provisions. Given the application period set out in the law, an emergency rule is the most appropriate and expedient means to provide taxpayers with the necessary refund application. This emergency rule incorporates, by reference, Form DR-5001, Application for Hurricane Ian or Hurricane Nicole Tax Refund, to become effective January 1, 2023.

REASON FOR CONCLUDING THAT THE PROCEDURE IS FAIR UNDER THE CIRCUMSTANCES: The Legislature expressly authorized in Section 7, Chapter 2022-272, L.O.F., the promulgation of an emergency rule by the Department to prescribe a form to seek a refund of property taxes paid for 2022. The promulgation of this emergency rule, incorporating by reference the form used to apply for the refund, ensures that the public is notified by the most appropriate and expedient means regarding the process to apply for a refund.

SUMMARY: Emergency Rule 12DER22-13 incorporates, by reference, Form DR-5001, Application for Hurricane Ian or Hurricane Nicole Tax Refund, to allow taxpayers to seek a refund of property taxes paid for 2022 if their residential improvement was rendered uninhabitable by Hurricane Ian or Hurricane Nicole.

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Mike Cotton at DORPTO@FloridaRevenue.com.

THE FULL TEXT OF THE EMERGENCY RULE IS:

12DER22-13 Hurricane Ian or Hurricane Nicole Tax Refund.

(1) Form DR-5001, Application for Hurricane Ian or Hurricane Nicole Tax Refund (N. 1/23), is hereby adopted and incorporated by reference.

(2) Copies of the form are available, without cost, by downloading from the Department's website at floridarevenue.com/property/forms. Persons with hearing or speech impairments may call the Department's TDD at (800) 367-8331.

PROPOSED EFFECTIVE DATE: JANUARY 1, 2023.
Rulemaking Authority s. 7, Ch. 2022-272, L.O.F. Law Implemented s. 3, Ch. 2022-272, L.O.F. History—New 1-1-23.

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: 01/01/2023