

Notice of Emergency Rule

DEPARTMENT OF REVENUE

RULE NO.: RULE TITLE:

12ER20-8 Application for Refund

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 incorporate changes to the period in which a taxpayer may file a refund for any transaction that occurs during an audit period. When a taxpayer is engaged in an informal conference pursuant to s. 213.21, the statute of limitations will be tolled during that time for filing a claim for refund of a transaction which occurred during the audit period.

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 24 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 Section 24 of Chapter 2020-10, Laws of Florida.

SUMMARY: Emergency Rule 12ER20-8 amends Rule 12-26.003, F.A.C., to add a statutory reference to Section 213.21(1)(b), F.S., which was amended by Section 24 of Chapter 2020-10, L.O.F., to amend the tolling of the refund period.

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:

12ER20-8 ~~12-26.003~~ Application for Refund.

(1) Except as otherwise provided by Section 213.345, F.S., and Section 24, Chapter 2020-10, L.O.F., for the tolling of the refund period, the application for refund required by section 215.26, F.S., must be filed with the Department within three years after the date the tax was paid, or the right to the refund is barred.

(2) through (4) No change

Rulemaking Authority 213.06(1) FS; Section 32, Chapter 2020-10, LOF. Law Implemented 95.091(3), 198.29(1), 199.232(5), 202.23, 213.235, 213.255, 213.34, 213.345, 215.26, 220.725, 624.5092, 624.511, 624.518 FS; Section 24, Chapter 2020-10, LOF. History—New 11-14-91, Amended 4-18-93, 4-18-95, 4-2-00, 10-4-01, 9-28-04, 4-16-18.

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: 7/1/20