

Notice of Proposed Rule

DEPARTMENT OF REVENUE

Miscellaneous Tax

RULE NOS.:RULE TITLES:

12B-7.008 Public Use Forms

12B-7.031 Public Use Forms

PURPOSE AND EFFECT: The proposed changes are necessary to implement statutory changes and to provide citizens with accurate information.

SUMMARY: The proposed amendments to Rule 12B-7.008, F.A.C., adopt, by reference, changes to four forms used in the administration of gas and sulfur production and of oil production. These changes implement the provisions of Section 15, Chapter 2018-6, L.O.F.

The proposed amendments to Rule 12B-7.031, F.A.C., adopt, by reference, changes to the form used in the administration of the Miami-Dade County Lake Belt Mitigation Fees Return. These changes are clarifying in nature.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 211.075(2), (3), 213.06(1), 373.41492(4)(b), 1002.395(13) FS.

LAW IMPLEMENTED: 92.525(1)(b), (2), (3), (4), 211.02, 211.0251, 211.026, 211.06, 211.075, 211.076, 212.11(1)(b), 211.125, 212.12(2), 212.17(1)(c), 213.255, 213.235(2), 213.37, 213.755(1), 215.26, 373.41492, 1002.395 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: October 10, 2018, 10:30 a.m.

PLACE: 2450 Shumard Oak Boulevard, Building One, Room 1220, Tallahassee, Florida

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tammy Miller at (850)717-6309. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Tammy Miller, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)617-8346.

THE FULL TEXT OF THE PROPOSED RULE IS:

12B-7.008 Public Use Forms.

(1) No change.

Form Number	Title	Effective Date
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(2) DR-144	Gas and Sulfur Production Quarterly Tax Return (R. 7/12) (http://www.flrules.org/Gateway/reference.asp?No=Ref-	<u>XX/XX</u>
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|-----|----------|--|----------------------------------|
| | | <u> 02544</u>) | <u>05/13</u> |
| (3) | DR-144ES | Declaration of Estimated Gas and Sulfur Production Tax (R-7/12) (<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-<u> 02544</u>)">http://www.flrules.org/Gateway/reference.asp?No=Ref-<u> 02544</u>)) | XX/XX
<u>05/13</u> |
| (4) | DR-145 | Oil Production Monthly Tax Return (R-07/12) (<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-<u> 02545</u>)">http://www.flrules.org/Gateway/reference.asp?No=Ref-<u> 02545</u>)) | XX/XX
<u>05/13</u> |
| (5) | DR-145X | Oil Production Monthly Amended Tax Return (R-07/12) (<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-<u> 02546</u>)">http://www.flrules.org/Gateway/reference.asp?No=Ref-<u> 02546</u>)) | XX/XX
<u>05/13</u> |

Rulemaking Authority 211.075(2), (3), 213.06(1), 1002.395(13) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 211.02, 211.0251, 211.026, 211.06, 211.075, 211.076, 211.125, 213.255, 213.755(1), 215.26, 1002.395 FS. History—New 12-28-78, Formerly 12B-7.08, Amended 12-18-94, 5-4-03, 10-1-03, 11-6-07, 1-27-09, 1-11-10, 1-12-11, 1-25-12, 5-9-13, _____.

12B-7.031 Public Use Forms.

(1) No change

Form Number	Title	Effective Date
(2) DR-146	Miami-Dade County Lake Belt Mitigation Fees Return (<a href="http://www.flrules.org/Gateway/reference.asp?No=Ref-<u> 06335</u>)">http://www.flrules.org/Gateway/reference.asp?No=Ref-<u> 06335</u>))	<u>XX/XX 07/18</u>

Rulemaking Authority 213.06(1), 373.41492(4)(b) FS. Law Implemented 92.525(1)(b), (2), (3), (4), 212.11(1)(b), 212.12(2), 212.17(1)(c), 213.235(2), 213.37, 213.755(1), 373.41492 FS. History—New 10-1-03, Amended 9-28-04, 6-28-05, 5-1-06, 11-6-07, 1-27-09, 1-11-16, _____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Tammy Miller

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE: Governor and Cabinet

DATE PROPOSED RULE APPROVED BY AGENCY HEAD: August 14, 2018

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: July 2, 2018