

Section I
Notice of Development of Proposed Rules
and Negotiated Rulemaking

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DEPARTMENT OF REVENUE

Property Tax Oversight Program

RULE NO.: RULE TITLE:

12D-16.002 Index to Forms

PURPOSE AND EFFECT: The purpose of the amendments to Rule 12D-16.002, F.A.C., is to amend two forms relating to 2023 legislative changes effective July 1, 2023.

Amend Form DR-465, Application for Catastrophic Event Tax Refund. Section 13, Chapter 2023-157, L.O.F., amends section 197.319, F.S., to add a field for the applicant to describe the catastrophic event and to clarify the instructions.

Amend Form DR-501, Original Application for Homestead and Related Tax Exemptions. Sections 6 and 8, Chapter 2023-157, L.O.F., amends section 196.081, F.S., to reflect clarifying changes in statute language and to implement the exemption for certain permanently and totally disabled veterans and surviving spouses of veterans.

SUBJECT AREA TO BE ADDRESSED: Amending forms related to 2023 legislative changes.

RULEMAKING AUTHORITY: 195.002(2), 195.027(1), 196.075(4)(d), (5) FS.

LAW IMPLEMENTED: 95.18, 136.03, 192.001(18), 192.0105, 193.052, 193.077, 193.085, 193.092, 193.114, 193.122, 193.155, 193.1554, 193.1555, 193.1556, 193.461, 193.501, 193.503, 193.625, 193.703, 194.011, 194.032, 194.034, 194.035, 194.037, 195.002, 195.022, 195.087, 196.011, 196.015, 196.031, 196.075, 196.095, 196.101, 196.121, 196.141, 196.151, 196.173, 196.183, 196.193, 196.1961, 196.1983, 196.1995, 196.202, 196.24, 196.26, 197.182, 197.222, 197.2423, 197.2425, 197.3181, 197.319, 197.3632, 197.3635, 197.414, 197.432, 197.472, 197.502, 197.512, 197.552, 200.065, 200.069, 218.12, 218.125, 218.66, 218.67 FS.

IF REQUESTED IN WRITING AND NOT DEEMED UNNECESSARY BY THE AGENCY HEAD, A RULE DEVELOPMENT WORKSHOP WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW:

DATE AND TIME: July 25, 2023, at 9:00 am.

PLACE: Room 1220, Building 1, Capital Circle Office Complex, 2450 Shumard Oak Blvd., Tallahassee, FL 32399.

The agenda for this workshop will include specific information about how to participate in this electronic meeting and will be on the Department's website at floridarevenue.com/rules.

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: Mike Cotton at (850)617-8870. 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 DEVELOPMENT AND A COPY OF THE PRELIMINARY DRAFT, IF AVAILABLE, IS: Mike Cotton, Property Tax Oversight Program, telephone (850)617-8870 or email DORPTO@floridarevenue.com.

THE PRELIMINARY TEXT OF THE PROPOSED RULE DEVELOPMENT IS: Published on the Department's website at floridarevenue.com/rules.

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