

**AGENDA  
RULE HEARING  
(If Requested in Writing)**

Workshop materials available on the web at:  
<http://www.floridarevenue.com/rules>

**10:00 a.m., January 15, 2020**

**Contacts:** Danielle Boudreaux, Revenue Program Administrator, (850) 717-7082  
Tammy Miller, Deputy Director, TADR, (850) 717-6309

**ROOM 1220, BLDG ONE  
2450 SHUMARD OAK BLVD  
TALLAHASSEE, FLORIDA**

**THIS MEETING IS OPEN TO THE PUBLIC**

**1. Call to Order:**

- a. Introduction of Department of Revenue Staff
- b. Opening Remarks by Department of Revenue

**2. Presentation and public discussion of the proposed changes to the following rules:**

**a. Request for Technical Advice:**

- i. Chapter 12-11, Technical Assistance Advisements and Requests for Technical Advices
  - **Rule 12-11.002** Definitions
  - **Rule 12-11.003** Requests for Technical Assistance Advisements
  - **Rule 12-11.011** Requests for Technical Advice
- ii. Chapter 12-13, Compromise and Settlement
  - **Rule 12-13.005** Grounds for Finding Doubt as to Liability

**b. Administrative Review:**

- i. Chapter 12A-1, Sales and Use Tax
  - **Rule 12A-1.006** Charges by Dealers Who Adjust, Apply, Alter, Install, Maintain, Remodel, or Repair Tangible Personal Property.
  - **Rule 12A-1.0071** Boats Temporarily Docked in Florida.
  - **Rule 12A-1.025** Receipts from Sales of Tangible Personal Property Sold to Building Operators, Business Establishments, Offices.

**c. Business Registration:**

i. Chapter 12A-1, Sales and Use Tax

- **Rule 12A-1.060** Registration
- **Rule 12A-1.097** Public Use Forms
  - ❖ DR-1 Florida Business Tax Application
  - ❖ DR-1N Registering Your Business
  - ❖ DR-1A Application for Registered Businesses to Add a New Florida Location
  - ❖ DR-1C Application for Collective Registration for Short-Term Rental of Living or Sleeping Accommodations
  - ❖ DR-1CCN Application for Sales and Use Tax County Control Reporting Number

ii. Chapter 12A-12, Solid Waste Fees

- **Rule 12A-12.003** Registration

iii. Chapter 12A-16, Rental Car Surcharge

- **Rule 12A-16.004** Registration

iv. Chapter 12A-19, Communications Services Tax

- **Rule 12A-19.010** Registration
- **Rule 12A-19.020** Tax Due at Time of Sale; Tax Returns and Regulations
- **Rule 12A-19.070** Assignment of Service Addresses to Local Taxing Jurisdictions; Liability for Errors; Avoidance of Liability Through Use of Specified Methods; Reduction in Collection Allowance for Failure to Use Specified Methods
- **Rule 12A-19.100** Public Use Forms
  - ❖ DR-700020 Notification of Method Employed to Determine Taxing Jurisdiction (Communications Services Tax)

v. Chapter 12B-4, Documentary Stamp Tax

- **Rule 12B-4.001** Payment of Tax

vi. Chapter 12B-5, Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel

- **Rule 12B-5.120** Resellers and Retail Dealers

vii. Chapter 12B-12 Tax on Perchloroethylene

- **Rule 12B-12.005** Registration.

**d. Filing Changes**

i. Chapter 12B-5, Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel

- **Rule 12B-5.050** Terminal Suppliers.
- **Rule 12B-5.070** Terminal Operators.
- **Rule 12B-5.121** Temporary Licenses Issued Under a Declared Emergency.
- **Rule 12B-5.150** Public Use Forms.

**3. Closing Comments from Department of Revenue Staff**