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

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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