AGENDA
RULE HEARING
(If Requested in Writing)
Workshop materials available on the web at:
http://www.floridarevenue.com/rules

10:00 a.m., April 21, 2022

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

Please register for the webinar at:
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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 discussion of the proposed changes to the following rules:

   Chapter 12
   a. 12-13.007 Grounds for Reasonable Cause for Compromise of Penalties
   b. 12-13.0075 Guidelines for Determining Amount of Compromise
   c. 12-24.001 Scope of Rules
   d. 12-24.003 Requirements to File or to Pay Taxes by Electronic Means
   e. 12-29.001 Scope
   f. 12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
   g. 12-29.003 Public Use Forms [Florida Tax Credit Scholarship Program; Applications]
      i. Form DR-116000: Florida Tax Credit Scholarship Program - Application for Tax Credit Allocation for Contributions to Nonprofit Scholarship-Funding Organizations
      ii. Form DR-226000: Strong Families Tax Credit - Application for Tax Credit Allocation for Contributions to an Eligible Charitable Organization
      iii. Form DR-226100: Strong Families Tax Credit - Application for Rescindment of Previous Allocation of Tax Credit
      iv. Form DR-226200: Strong Families Tax Credit - Notice of Intent to Transfer a Tax Credit
Form DR-336000: The New Worlds Reading Initiative - Application for Tax Credit Allocation for Contributions to the Administrator

v. Form DR-336100: The New Worlds Reading Initiative - Application for Rescindment of Previous Allocation of Tax Credit

vi. Form DR-336200: The New Worlds Reading Initiative - Notice of Intent to Transfer a Tax Credit

h. 12-29.004  Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment

i. 12-29.005  The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment

Chapter 12A-1

a. 12A-1.004  Sales Tax Brackets

b. 12A-1.005  Admissions

c. 12A-1.020  Licensed Practitioners; Drugs, Medical Products and Supplies

d. 12A-1.056  Tax Due at Time of Sale; Tax Returns and Regulations

e. 12A-1.057  Alcoholic and Malt Beverages.

f. 12A-1.060  Registration

g. 12A-1.070  Leases and Licenses of Real Property; Storage of Boats and Aircraft

h. 12A-1.091  Use Tax

i. 12A-1.097  Public Use Forms

i. Form DR-1MP: Florida Business Tax Application for Marketplace Providers and Remote Sales

ii. Form DR-1: Florida Business Tax Application

iii. Form DR-1A: Application for Registered Businesses to Add a New Florida Location

iv. Form DR-7N: Instructions for Consolidated Sales and Use Tax Return

v. Form DR-15EZN: Instructions for FORM DR-15EZ Sales and Use Tax Returns

vi. Form DR-15N: Instructions for FORM DR-15 Sales and Use Tax Returns

vii. Form DR-46NT: Nontaxable Medical Items and General Grocery List

j. 12A-1.103  Remote Sales; Marketplaces [Mail Order Sales]

k. 12A-1.104  Sales of Property to be Transported to a Cooperating State

l. 12A-1.108  Exemption for Data Center Property

m. 12A-1.112  Sales Tax Paid by Dealers on Behalf of Purchasers

n. 12A-15.001  Scope of Rules

o. 12A-15.002  Surtax Brackets

p. 12A-15.003  Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax
q. 12A-15.008 Construction Contractors Who Repair, Alter, Improve, and Construct Real Property; Refund of Surtax
r. 12A-15.012 Alcoholic and Malt Beverages
s. 12A-15.014 Transition Rule
t. 12A-16.002 Imposition and Payment of the Surcharge
t. 12A-16.004 Registration
u. 12A-16.005 Exemption Permits, Certificates, and Affidavits
w. 12A-16.006 Surcharge Returns and Filing Requirements
x. 12A-16.008 Public Use Forms
   i. Form DR-15SWN: Instructions for Solid Waste and Surcharge Returns
   ii. Form DR-15SWS: Schedule of Rental Car Surcharge by County
y. 12A-19.100 Public Use Forms
   i. Form DR-700016: Florida Communications Services Tax Return

Chapter 12B

a. 12B-4.052 Computation of Tax; Definitions
b. 12B-5.150 Public Use Forms
   i. Form DR-309631N: Instructions for Filing Terminal Supplier Fuel Tax Return
   ii. Form DR-309632N: Instructions for Filing Wholesaler/Importer Fuel Tax Return
   iii. Form DR-309635N: Instructions for Filing Blender Fuel Tax Return
   iv. Form DR-309636N: Instructions for Filing Terminal Operator Information Return
   v. Form DR-309637N: Instructions for Filing Petroleum Carrier Information Return
   vi. Form DR-309638N: Instructions for Filing Exporter Fuel Tax Return
c. 12B-5.600 Tracking System Reporting Requirements
d. 12B-7.008 Public Use Forms
   i. DR-144: Gas and Sulfur Production Quarterly Tax Return
   ii. DR-144ES: Declaration of Estimated Gas and Sulfur Production
   iii. DR-145: Oil Production Monthly Tax Return
   iv. DR-145X: Oil Production Monthly Amended Tax Return
e. 12B-8.003 Tax Statement; Overpayments
   i. DR-907N: Instructions for Filing Insurance Premium Installment Payment (Form DR-907)
   ii. DR-908: Insurance Premium Taxes and Fees Return for Calendar Year 2021
   iii. DR-908N: Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return
   iv. DR-350900: 2021 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908
Chapter 12C-1

a. 12C-1.051 Forms

i. Form F-1120: Florida Corporate Income/Franchise Tax Return

ii. Form F-1120A: Florida Corporate Short Form Income Tax Return

iii. Form F-1120N: Instructions for Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2021

iv. Form F-1120XN: Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return

3. Public Comments

4. Closing Comments from Department of Revenue Staff
Instructions for Attending

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- Using your computer for a webinar broadcast.
  
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