



GENERAL TAX ADMINISTRATION

TENTATIVE AGENDA FOR RULE DEVELOPMENT WORKSHOP

**TO BE HELD ONLY IF REQUESTED IN
WRITING BY AUGUST 13, 2025**

THIS MEETING IS OPEN TO THE PUBLIC

Date & Time	August 14, 2025, 10:00 a.m.	Location	Room 1820, Bldg. One 2450 Shumard Oak Blvd. Tallahassee, Florida
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Workshop materials are available online at <http://www.floridarevenue.com/rules>

Agenda Items

Call to order:

- Introduction of Department of Revenue staff
- Opening remarks by Department of Revenue

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

Chapter 12-3: General; Procedure

- Rule 12-3.0012 Definitions
- Rule 12-3.0015 Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded
- Rule 12-3.0017 Adoption of Materials That Contain Departmental Procedures

Chapter 12-6: Informal Protest and Appeal Procedure

- Rule 12-6.0015 Public Use Forms

Chapter 12-10: State Revenue Sharing

- Rule 12-10.006 Distribution to Units of Local Government
- Rule 12-10.008 Administration
- Rule 12-10.009 Wire Deposit of Revenue Sharing Funds

Chapter 12-16: Consent Agreements

- Rule 12-16.003 Form of Consent Agreements

Chapter 12-17: Agreements for Scheduling Payments of Liabilities

- Rule 12-17.001 Scope of Rules

Chapter 12-18: Compensation for Tax Information

- Rule 12-18.004 Submission of Information and Claims for Compensation



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Chapter 12-22: Confidentiality and Disclosure of Tax Information

- Rule 12-22.005 Disclosure Procedures

Chapter 12-24: Payment of Taxes and Submission of Returns by Electronic Means; Taxpayer Recordkeeping and Retention Requirements

- Rule 12-24.002 Definitions
- Rule 12-24.003 Requirements to File or to Pay Taxes by Electronic Means
- Rule 12-24.011 Public Use Forms
 - DR-600: Enrollment and Authorization for eServices

Chapter 12-26: Refunds

- Rule 12-26.008 Public Use Forms

Chapter 12-28: Remittance Requirements for Clerks of the Court, Municipalities, and Counties

- Rule 12-28.003 Enrollment Procedures

Chapter 12-29: Multitax Credits

- Rule 12-29.001 Scope
- Rule 12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.003 Public Use Forms
 - DR-288062: Rural Community Investment Program – Notice of Intent to Transfer a Tax Credit
 - DR-665000: Home Away From Home Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization
 - DR-665100: Home Away From Home Tax Credit – Application for Rescindment of Previous Allocation of Tax Credit
 - DR-665200: Home Away From Home Tax Credit – Notice of Intent to Transfer a Tax Credit
- Rule 12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.008 Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment

Chapter 12A-1: Sales and Use Tax (Florida Certificates of Forwarding Agent Address)

- Rule 12A-1.0015 Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats
- Rule 12A-1.097 Public Use Forms
 - DR-1FA: Application for a Florida Certificate of Forwarding Agent Address

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Chapter 12A-1: Sales and Use Tax

- Rule 12A-1.001 Specific Exemptions
- Rule 12A-1.005 Admissions
- Rule 12A-1.008 Newspapers, Community Newspapers, Shoppers, Magazines and Other Periodicals
- Rule 12A-1.010 Receipts from Sales by Barber Shops and Beauty Shops
- Rule 12A-1.037 Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services
- Rule 12A-1.0371 Sales of Coins, Currency, or Bullion
- Rule 12A-1.038 Consumer's Certificate of Exemption; Exemption Certificates
- Rule 12A-1.039 Sales for Resale
- Rule 12A-1.044 Vending Machines
- Rule 12A-1.056 Tax Due at Time of Sale; Tax Returns and Regulations
- Rule 12A-1.060 Registration
- Rule 12A-1.061 Rentals, Leases, and Licenses to Use Transient Accommodations
- Rule 12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft (*Repeal*)
- Rule 12A-1.072 Advertising Agencies
- Rule 12A-1.073 Motor Vehicle Parking Lots and Garages, Boat Docks and Marinas, and Aircraft Tie-down or Storage
- Rule 12A-1.085 Exemption for Qualified Production Companies
- Rule 12A-1.091 Use Tax
- Rule 12A-1.0911 Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors
- Rule 12A-1.097 Public Use Forms
 - DR-1: Florida Business Tax Application
 - DR-15: Sales and Use Tax Return
 - DR-15CON: Consolidated Summary – Sales and Use Tax Return
 - DR-15EZN: Instructions for DR-15EZ Sales and Use Tax Returns
 - DR-15MO: Out-of-State Purchase Return
 - DR-15N: Instructions for DR-15 Sales and Use Tax Returns
 - DR-16A: Application for Self-Accrual Authority/Direct Pay Permit
 - DR-16P*: Sales and Use Tax Direct Pay Permit
 - DR-16R: Renewal Notice and Application for Sales and Use Tax Direct Pay Permit
 - DR-1A: Application for Registered Businesses to Add a New Florida Location
 - DR-1C: Application for Collective Registered of Living or Sleeping Accommodations
 - DR-1N: Registering Your Business
 - DR-231*: Certificate of Exemption for Entertainment Industry Qualified Production Company

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Rule 12A-1.097 Forms (Cont'd)

- DR-46NT: Nontaxable Medical Items and General Grocery List
- DR-5: Application for Consumer's Certificate of Exemption with Instructions
- DR-5DCP: Application for Data Center Property Certificate of Exemption
- DR-7: Consolidated Sales and Use Tax Return
- DR-7N: Instructions for Consolidated Sales and Use Tax Return

- Rule 12A-1.108 Exemption for Data Center Property
- Rule 12A-1.109 Florida Tax Credit Scholarship Program for Commercial Rental Property
- Rule 12A-1.117 Annual Back-to-School Sales Tax Holiday

Chapter 12A-13: Fee on the Sale or Lease of Motor Vehicles

- Rule 12A-13.002 Collection and Remittance of Fee

Chapter 12A-15: Discretionary Sales Surtax

- Rule 12A-15.003 Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax
- Rule 12A-15.004 Specific Limitations
- Rule 12A-15.005 Permits, Certificates, and Affidavits
- Rule 12A-15.007 Records
- Rule 12A-15.014 Transition Rule

Chapter 12A-16: Rental Car Surcharge

- Rule 12A-16.008 Public Use Forms

Chapter 12A-19: Communications Services Tax

- Rule 12A-19.100 Public Use Forms
 - DR-700016: Florida Communications Services Tax Return
 - DR-700016N: Instructions for Completing the Florida Communications Services Tax

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

- Rule 12B-5.020 Definitions; Specific Exemptions
- Rule 12B-5.030 Importers
- Rule 12B-5.040 Carriers.
- Rule 12B-5.050 Terminal Suppliers
- Rule 12B-5.060 Wholesalers

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Rule 12B-5 (Cont'd)

- Rule 12B-5.070 Terminal Operators
- Rule 12B-5.080 Exporters
- Rule 12B-5.090 Local Government Users of Diesel Fuel
- Rule 12B-5.100 Mass Transit Systems
- Rule 12B-5.110 Blenders
- Rule 12B-5.121 Temporary Licenses Issued Under a Declared Emergency
- Rule 12B-5.150 Public Use Forms
 - DR-156: Florida Fuel or Pollutants Tax Application
 - DR-156R: Renewal Application for Florida Fuel/Pollutant License
 - DR-157: Fuel or Pollutants Tax Surety Bond
 - DR-157A: Assignment of Time Deposit
 - DR-157B: Fuel or Pollutants Tax Cash Bond
 - DR-157W: Bond Worksheet Instructions
 - DR-309632: Wholesaler/Importer Fuel Tax Return
 - DR-309632N: Instructions for Filing Wholesaler/Importer Fuel Tax Return
 - DR-309633: Mass Transit System Provider Fuel Tax Return
 - DR-309633N: Instructions for Filing Mass Transit System Provider Fuel Tax Return
 - DR-309634: Local Government User of Diesel Fuel Tax Return
 - DR-309634N: Instructions for Filing Local Government User of Diesel Fuel Tax Return
 - DR-309635: Blender Fuel Tax Return
 - DR-309635N: Instructions for Filing Blender Fuel Tax Return
 - DR-309636: Terminal Operator Information Return
 - DR-309636N: Instructions for Filing Terminal Operator Information Return
 - DR-309637: Petroleum Carrier Information Return
 - DR-309637N: Instructions for Filing Petroleum Carrier Information Return
 - DR-309638: Exporter Fuel Tax Return
 - DR-309638N: Instructions for Filing Exporter Fuel Tax Return
 - DR-309639: Application for Refund of Tax Paid on Undyed Diesel Used for Off-Road or Other Exempt Purposes (with instructions)
 - DR-309640: Application for Refund of Tax Paid on Undyed Diesel Consumed by Motor Coaches During Idle Time in Florida
 - DR-309653: Motor Fuel Taxes Comma-Delimited (CSV) and Flat File Specifications Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns
 - DR-309654: Motor Fuel Taxes Comma-Delimited (CSV) and Flat File Specifications Mass Transit System Provider and Local Government User of Diesel Fuel Tax Returns
 - DR-309660: Application for Pollutants Tax Refund
- Rule 12B-5.300 Aviation Fuel Licensees (Repeal)



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Rule 12B-5.150 (Cont'd)

- Rule 12B-5.375 Temporary Pollutant Importer License Issued Under a Declared Emergency
- Rule 12B-5.400 Producers and Importers of Pollutants
- Rule 12B-5.500 Natural Gas Fuel Retailers
- Rule 12B-5.600 Tracker System Reporting Requirements

Chapter 12B-6: Gross Receipts Tax

- Rule 12B-6.001 Scope; Definitions; Index Price
- Rule 12B-6.005 Payment of Tax; Reports; Public Use Forms
- Rule 12B-6.0051 Public Service Tax Reporting Form

Chapter 12B-7: Severance Taxes, Fees, and Surcharges

- Rule 12B-7.005 Computation of Tax
- Rule 12B-7.008 Public Use Forms
- Rule 12B-7.026 Public Use Forms
- Rule 12B-7.030 Miami-Dade County Lake Belt Mitigation Fee
- Rule 12B-7.031 Public Use Forms

Chapter 12B-8: Insurance Premium Taxes, Fees and Surcharges (Annual Changes)

- Rule 12B-8.003 Tax Statement; Overpayments
 - DR-907: Florida Insurance Premium Installment Payment
 - DR-907N: Instructions for Filing Insurance Premium Installment Payment (Form DR-907)
 - DR-908: Insurance Premium Taxes and Fees Return for Calendar Year 2025
 - DR-908N: Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees
 - DR-350900: 2025 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

Chapter 12B-12: Tax on Perchloroethylene

- Rule 12B-12.005 Registration

Chapter 12C-1: Corporate Income Tax

- Rule 12C-1.022 Returns; Filing Requirement
- Rule 12C-1.051 Forms
 - F-1120: Florida Corporate Income/Franchise Tax Return
 - F-1120N: Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2025

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Chapter 12C-2: Intangible Personal Property Tax

- Rule 12C-2.011 Administration
- Rule 12C-2.0115 Public Use Forms

Public comments

Closing comments from Department of Revenue staff