

# GENERAL TAX ADMINISTRATION



## AGENDA FOR RULE DEVELOPMENT WORKSHOP

**WORKSHOP REQUESTED AND WILL BE HELD**  
**ON AUGUST 14, 2025, AT 1:00 P.M.**

### **THIS MEETING IS OPEN TO THE PUBLIC**

Date & Time	August 14, 2025, 1:00 p.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 12B-4: Documentary Stamp Tax**

- Rule 12B-4.001 Payment of Tax
- Rule 12B-4.002 Liability for Tax
- Rule 12B-4.003 Public Use Forms
- Rule 12B-4.004 Refunds
- Rule 12B-4.005 Penalties and Interest
- Rule 12B-4.006 Excise Tax on Documents; Construction (*Repeal*)
- Rule 12B-4.007 Recordation of Documents
- Rule 12B-4.011 Imposition of Tax
- Rule 12B-4.012 Rate, Consideration
- Rule 12B-4.013 Conveyances Subject to Tax
- Rule 12B-4.014 Conveyances Not Subject to Tax
- Rule 12B-4.041 Imposition of Tax
- Rule 12B-4.042 Issues Subject to Tax
- Rule 12B-4.043 Issues Not Subject to Tax
- Rule 12B-4.051 Imposition of Tax
- Rule 12B-4.052 Computation of Tax; Definitions
- Rule 12B-4.053 Taxable Documents
- Rule 12B-4.054 Exempt Transactions

#### **Public comments**

#### **Closing comments from Department of Revenue staff**

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You can join this meeting by:

- Using your computer for a webinar broadcast.
  - To attend the virtual meeting, you must register on the Internet before the meeting. Register with the following link before the meeting:  
<https://attendeegotowebinar.com/register/300635515441937237>
  - Enter your name and contact information and click Register at the bottom of the screen.
  - Once you register, a link with instructions to attend the meeting will be sent to the email address you provided. Your registration ID link is unique to your email address.
  - **IMPORTANT:** Save this email electronically. The link is complex. If you save the email, you can open it and click on the link the day of the meeting.

Attendees using the Webinar broadcast have three options:

1. Telephone and AUDIO PIN allows you to speak at the meeting. (All calls are muted.)
  2. Telephone with NO AUDIO PIN – Listen Only.
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- If you want to ask a question or make a comment:
    - Using audio: Use the “raise hand” function within the webinar software. Department staff will acknowledge and unmute the participant so they may ask their question.
    - Without audio: Use the “comment box” within the webinar software to submit the question. Department staff will read the question aloud prior to answering.

#### **For Technical Support:**

If you have problems accessing the registration, send an email to

**Tonya.fulford@floridarevenue.com**, using “Rule Development Workshop, August 14” in the subject line.