AGENDA
RULE DEVELOPMENT WORKSHOP
(If Requested in Writing)

10:00 a.m., November 14, 2019

Contacts: Danielle Boudreaux, Revenue Program Administrator, (850) 717-7082
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ROOM 1250, BLDG TWO
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, F.A.C.: Definitions
         • Rule 12-11.003, F.A.C.: Requests for Technical Assistance Advisements
         • Rule 12-11.011, F.A.C.: Requests for Technical Advice
      ii. Chapter 12-13, Compromise and Settlement
         • Rule 12-13.005, F.A.C.: Grounds for Finding Doubt as to Liability
   b. Administrative Review:
      i. Chapter 12A-1, Sales and Use Tax
         • Rule 12A-1.025, F.A.C.: Receipts from Sales of Tangible Personal Property Sold to Building Operators, Business Establishments, Offices.
      ii. Chapter 12B-12 Tax on Perchloroethylene
         • Rule 12B-12.005, F.A.C.: Registration.
c. Business Registration:
   i. Chapter 12A-1, Sales and Use Tax
      • Rule 12A-1.060, F.A.C.: Registration
      • Rule 12A-1.097, F.A.C.: 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, F.A.C.: Registration
   iii. Chapter 12A-16, Rental Car Surcharge
      • Rule 12A-16.004, F.A.C.: Registration
   iv. Chapter 12A-19, Communications Services Tax
      • Rule 12A-19.010, F.A.C.: Registration
      • Rule 12A-19.020, F.A.C.: Tax Due at Time of Sale; Tax Returns and Regulations
      • Rule 12A-19.070, F.A.C.: 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, F.A.C.: 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, F.A.C.: Payment of Tax
   vi. Chapter 12B-5, Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel
      • Rule 12B-5.120, F.A.C.: Resellers and Retail Dealers
d. Filing Changes

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


3. Closing Comments from Department of Revenue Staff