

STATE OF FLORIDA
DEPARTMENT OF REVENUE

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IN RE: RULE DEVELOPMENT WORKSHOP

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DOR
PUBLIC FORUM

DATE: September 23, 2021
TIME: 10:00 a.m. - 10:38 a.m.

Reported by:

JESSICA RENCHEN, Court Reporter
For the Record Reporting, Inc.
1500 Mahan Drive, Suite 140
Tallahassee, Florida 32308

1 APPEARANCES :

2 DANIELLE BOUDREAUX
3 JENNIFER ENSLEY
4 BRINTON HEVEY
5 HEATHER MILLER
6 LEE GONZALES
7 TOM BUTCHER

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P R O C E E D I N G S

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2 MS. BOUDREAU: Good morning. My name is
3 Danielle Boudreau. I'm Revenue Program
4 Administrator in the Department's Technical
5 Assistance and Dispute Resolution Section, which
6 may be referred to as TADR or T-A-D-R during the
7 course of this Rule Development Workshop.

8 I will be leading today's Rule Development
9 Workshop. During the workshop, we will present
10 proposed rules and forms from nine different rule
11 chapters. The list of those rules and forms can
12 be found on the agenda for today's workshop, which
13 is posted on the Department's website.

14 MS. ENSLEY: Good morning. My name is
15 Jennifer Ensley. I'm a Tax Law Specialist in
16 TADR. I will moderating any questions and
17 comments we receive.

18 MS. BOUDREAU: Jennifer will also be
19 presenting some of the rules as well. And after I
20 go over information regarding the workshop and
21 webinar, a brief explanation of changes for each
22 rule will be presented by rule chapter. After
23 each rule chapter has been presented, we will open
24 the floor for any questions or comments regarding
25 the proposed rule text and forms.

1 This workshop is taking place both in person
2 and using electronic media. If anyone attending
3 this workshop via webinar experiences technical
4 difficulty, please use the chat option to send a
5 message.

6 As with other Department of Revenue rule
7 workshops and hearings, we do have a court
8 reporter present to record this Rule Development
9 Workshop. The court reporter's participating
10 remotely, so we ask that meeting participants
11 state their name each time they speak. If it is
12 necessary, please spell your first and last name
13 the first time you speak during the workshop.

14 At this time, I will ask staff members from
15 the Department to introduce themselves, giving
16 their name and position.

17 MR. GONZALES: Hi. My name is Lee Gonzales.
18 I'm a (inaudible) Compliance Coordinator, I'm a
19 Revenue Program Administrator.

20 MR. HEVEY: Brinton Hevey. I'm a Revenue
21 Program Administrator with GTA. I primary work
22 with sales tax.

23 MS. MILLER: Heather Miller, Revenue Program
24 Administrator/Communications Services Tax
25 Coordinator with General Tax Administration.

1 MR. BUTCHER: Tom Butcher, Assistant General
2 Counsel.

3 MS. BOUDREAUX: Thank you very much.

4 Today is September 23, 2021, and this is a
5 public Rule Development Workshop held pursuant to
6 Section 120.54(3), Florida Statute, for the
7 purpose of discussing the 28 proposed rules and 22
8 forms.

9 Notices of rule development for these rules
10 were published in the September 9, 2021 edition of
11 the Florida Administrative Register, Volume 47,
12 Number 175, pages 4121 through 4126. For
13 reference, the draft rules and forms that are on
14 the Department's proposed rules webpage at
15 FloridaRevenue.com/rules. Select the "General Tax
16 Proposed Rules" drop down at the bottom of the
17 page, then select the rule chapter for the rules
18 and forms you would like to review.

19 I'll now explain the process that we will use
20 for taking questions and comments regarding the
21 agenda items: Please note, we will take questions
22 and comments after we have presented each rule
23 chapter. Before asking a question or providing
24 comments, participants will need to state their
25 name and whom they represent. Questions and

1 comments from participants attending in person
2 will be taken first followed by those attending
3 via webinar.

4 Currently, all webinar participants are muted
5 to avoid accidental background noise or
6 interruptions. We will un-mute participants if
7 they have a comment or question. To let our staff
8 know if you would like to speak, webinar
9 participants should raise their hand using the
10 icon on the grab tab left of your control panel.

11 Staff will call on participants when it is
12 their turn to speak. If you do not wish to speak,
13 please send your question or comment, along with
14 whom you represent, using the chat option. Staff
15 will state your name and read your question or
16 comment out loud.

17 All comments received during the workshop
18 will be recorded by the court reporter and our
19 public comments.

20 At this time, do we have any questions from
21 participants on the webinar regarding how the
22 process will work?

23 All right. We don't have any questions at
24 this time.

25 Please remember to hold any questions or

1 comments about the rules themselves until the
2 explanation of each proposed rule by chapter is
3 completed.

4 So we'll go in chapter order and numeric
5 order starting with Chapter 12-13, Compromise and
6 Settlement.

7 Rule 12-13.007, Grounds for Reasonable Cause
8 for Compromise of Penalties. The proposed
9 revision replaces the term "mail order sales" with
10 the term "remote sales." The proposed rule
11 language adopts Emergency Rule 12ER21-3.

12 Rule 12-13.0075, Guidelines for Determining
13 Amount of Compromise. The proposed revisions
14 strike language related to the sales tax bracket
15 system, which has been replaced by a rounding
16 algorithm. The term "mail order sales" is
17 replaced with the term "remote sales." This
18 proposed rule language adopts Emergency Rule
19 12ER21-4.

20 We will now open the floor for questions or
21 comments for these rules from Chapter 12-13.

22 Are there any questions from participants?

23 No questions from folks in the conference
24 room. No questions online.

25 Okay. We'll move on to Chapter 12-24,

1 Payment of Taxes and Submissions by Electronic
2 Means.

3 Rule 12-24.001, Scope of Rules. The proposed
4 revision adds a statutory reference related to the
5 remittance of tax by marketplace providers and
6 persons required to remit sales tax on remote
7 sales. The proposed rule language adopts
8 Emergency Rule 12ER21-5.

9 12-24.003, Requirements to File Or Pay Taxes
10 By Electronic Means. The proposed rule language
11 adds marketplace providers and persons required to
12 collect tax on remote sales to the list of dealers
13 who are required to file tax returns and remit tax
14 electronically under Section 212.11(4)(f), Florida
15 Statutes. The proposed rule language adopts
16 Emergency Rule 12ER21-6.

17 We will now open the floor for questions or
18 comments for these rules from Chapter 12-24.

19 We have no questions in the room and no
20 questions online.

21 All right. Now we'll go over the rules in
22 Chapter 12A-1, Sales and Use Tax. There are quite
23 a few rules within this chapter. For those who
24 are attending remotely, there may be pauses while
25 I take a sip of water to refresh my pallet for

1 speaking.

2 Rule 12A-1.004, Sales Tax Brackets. This
3 rule is proposed for repeal as the 2021
4 Legislature replaced the sales tax bracket system
5 with a rounding algorithm.

6 Rule 12A-1.005, Admissions. Proposed
7 revisions address the collection of sales tax on
8 the cost of admission based on the rounding
9 algorithm which has replaced the sales tax bracket
10 system. The proposed rule language adopts
11 Emergency Rule 12AER21-7.

12 Rule 12A-1.020, Licensed Practitioners,
13 Drugs, Medical Products and Supplies. The
14 proposed amendments for this rule incorporated
15 2021 Legislative change which exempts specific
16 items that assist in independent living. This
17 list has been added to the DR-46NT, non taxable
18 medical items and general grocery lists, which is
19 incorporated by reference in Rule 12A-1.097.

20 Rule 12A-1.056, Tax Due at Time of Sale; Tax
21 Returns and Regulations. The proposed rule
22 language strikes language related to the
23 collection allowance for dealers who made mail
24 order sales as that provision was amended by the
25 2021 Legislature. The proposed rule adopts

1 Emergency Rule 12AER21-8.

2 Rule 12A-1.057, Alcoholic and Malt Beverages.
3 Prior to the 2021 Legislative session, dealers
4 could not indicate they would absorb any or part
5 of the amount of sales tax due. Revisions to this
6 rule address those changes in addition to the
7 removal of obsolete language.

8 Rule 12A-1.060, Registration. The proposed
9 rule language adopts Emergency Rule 12AER-21-9,
10 which included a previous version of the DR-1MP,
11 which is a new form. The amended rule language
12 provides information regarding how marketplace
13 providers, marketplace sellers and remote sellers
14 must register as dealers with the department.

15 The rule adopts, by reference, the D-R1MP,
16 Florida Business Tax Application for marketplace
17 providers and remote sales which compile
18 screenshots that show the required information for
19 businesses registering as a marketplace provider
20 or remote seller.

21 Based on registrations, which occurred after
22 July 1, 2021, the Department has revised the
23 language on remote sales page, which is page 3 of
24 the DR-1MP. The revised page of the web
25 application has not gone live at this point in

1 time, but it will go live after the rule becomes
2 effective.

3 12A-1.070, Leases and Licenses of Real
4 Property; Storage of Boats and Aircraft. The
5 proposed rule language adopts Emergency Rule
6 12AER21-10, which strikes language related to the
7 sales tax bracket system.

8 12A-1.091, Use Tax. The proposed revision
9 replaces the term "mail order sales" with the term
10 "remote sales." The proposed rule language adopts
11 Emergency Rule 12AER21-11.

12 12A-1.097, Public Use Forms. The following
13 forms have been revised to implement provisions
14 related to marketplace providers, remote sales and
15 rental car surcharge: Form DR-1, Florida Business
16 Tax Application; Form DR-1A, Application for
17 Registered Businesses to Add a New Florida
18 Location.

19 Yesterday, during the Rental Car Surcharge
20 Rule Development Workshop, we discussed changes to
21 Form DR-1 and Form DR-1A related to the rental car
22 surcharge question. A notice of rule development
23 was published in the September 20, 2021 issue of
24 the Florida Administrative Register to inform the
25 public of this revision. The question currently

1 reads as follows: "Do you rent, lease or sell
2 car-sharing membership services at this location
3 for the use of motor vehicles that transport fewer
4 than nine passengers?" The question has been
5 revised to read as follows: "Do you operate a
6 car-sharing service, a peer-to-peer car-sharing
7 program or motor vehicle rental company at this
8 location that provides motor vehicles that
9 transport fewer than nine passengers?"

10 We wanted to incorporate that into this Rule
11 Development Workshop so that members of the public
12 had a chance to ask questions or be notified of
13 it.

14 Revisions to the following forms replace the
15 sales tax bracket system with information about
16 the new rounding algorithm: Form DR-7N,
17 Instructions for Consolidated Sales and Use Tax
18 Return; Form DR-15EZN, Instructions for DR-15EZ
19 Sales and Use Tax Returns; Form DR-15N,
20 Instructions for DR-15 Sales and Use Tax Returns.
21 The DR-46NT, Nontaxable Medical Items and General
22 Grocery List has been revised to include a list of
23 items that assist in independent living which are
24 exempt from sales tax.

25 12A-1.103, Remote Sales; Marketplaces.

1 Currently this rule is titled "Mail Order Sales."¹³
2 This rule has been substantially reworded as
3 proposed revisions would have caused difficulty in
4 reading the proposed rule language. Additionally,
5 the proposed rule language adopts Emergency Rule
6 12AER21-13. The revised rule includes definitions
7 related to marketplaces and remote sales,
8 stipulates who is required to collect sales tax on
9 sales made through a marketplace or by remote sale
10 and provide that marketplace providers and remote
11 sellers are required to collect both sales tax and
12 discretionary sales for tax.

13 Rule 12A-1.104, Sales of Property to be
14 Transported to a Cooperating State. This rule is
15 proposed for repeal as it is duplicative of
16 statute.

17 12A-1.108, Exemption for Data Center
18 Property. Revisions to this rule extend the date
19 for applications for data center property
20 temporary tax exemption certificate. This change
21 was made by the 2021 Legislature.

22 12A-1.112, Sales Tax Paid By Dealers on
23 Behalf of Purchaser. The creation of this rule
24 addresses when a dealer may advertise or hold out
25 to the public that they will pay part or -- they

1 will pay all or part of the sales tax imposed by
2 Chapter 212, Florida Statutes.

3 We will now open the floor for questions or
4 comments for these rules from Chapter 12A-1.

5 Do we have any questions in the room?

6 MR. BROWN: Good morning. My name is French
7 Brown with the Law Firm Dean Mead. I appreciate
8 y'all's time today.

9 Not really a question, just a suggestion: On
10 12A-1.103, the new remote sales and marketplace
11 rule, just a suggestion, I understand exactly what
12 you're trying to accomplish here, but I just
13 wanted to draw the Department's attention -- and I
14 know that you're aware -- but that the definition
15 of remote seller here is a little bit more narrow
16 than the definition of remote seller in the
17 statute. Understanding that you're trying to -- I
18 think you're trying to limit this rule
19 specifically to remote sellers that have that
20 substantial number of sales, because those would
21 be the ones that would ultimately be required to
22 comply with this. But I just wanted to note that;
23 that it may cause some confusion for practitioners
24 when they're looking at this and trying to compare
25 the two definitions.

1 But other than that, that was my main comment
2 on this. Thank you for your time.

3 MS. BOUDREAUX: Thank you.

4 I have a follow-up question for you: Do you
5 happen to have the statutory citation -- sorry to
6 put you on the spot -- but the statutory citation?

7 MR. BROWN: Yeah, absolutely. So it's in the
8 new marketplace provision.

9 MS. BOUDREAUX: So it's 212.05965?

10 MR. BROWN: Correct. And -- well, I did just
11 have it.

12 MS. BOUDREAUX: Sorry.

13 MR. BROWN: It's okay. It was just up. I
14 will get that right back to you, Danielle. But if
15 -- yeah, it's just under the definition section
16 there. It's the fourth or fifth definition in
17 that new section.

18 MS. BOUDREAUX: Thank you very much. I
19 appreciate that.

20 Do we have any questions from remote
21 participants?

22 Thank you very much, everyone.

23 Chapter 12A-15, Discretionary Sales Surtax.
24 Rule 12A-15.001, Scope of Rules. The proposed
25 revisions to this rule strike a reference to the

1 sales tax bracket system and adds a reference to
2 the DR-15DSF, which provides the discretionary
3 sales for tax rates for all Florida counties and
4 is updated annually.

5 Rule 12A-15.002, Surtax Brackets. This rule
6 is proposed for repeal as the 2021 Legislature
7 replaced the sales tax bracket system with a
8 rounding algorithm.

9 Rule 12A-15.003, Admissions; Tangible
10 Personal Property; Services; Service Warranties;
11 Real Property and Transient Accommodations; Use
12 Tax. The proposed rule removes obsolete language
13 related to mail order sales and the collection of
14 discretionary sales surtax, adds language to
15 include the sale of tangible personal property
16 sold through marketplace or by remote sale and
17 replaces the term "mail order sales" with "remote
18 sales." The proposed rule language adopts
19 Emergency Rule 12AER21-15.

20 Rule 12A-15.008, Construction Contractors Who
21 Repair, Alter, Improve and Construct Real
22 Property; Refund of Surtax. The proposed revision
23 replaces the term "mail order sales" with the term
24 "remote sales." The proposed language adopts
25 Emergency Rule 12AER21-16.

1 Rule 12A-15.012, Alcoholic and Malt
2 Beverages. Prior to the 2021 Legislative session,
3 dealers could not indicate that they would absorb
4 any or part of the amount of sales tax due.
5 Provisions to this rule address those changes in
6 addition to the removal of obsolete language.

7 Rule 12A-15.014, Transition Rule. Section 14
8 of Chapter 2021-2, Laws of Florida, provides that
9 the commercial rental tax rate will be reduced to
10 2 percent when the balance of the unemployment
11 compensation trust fund exceeds the amount
12 specified in Section 13 of Chapter 2021-2, Laws of
13 Florida. The proposed revision replaces the
14 commercial rental tax rate with the statutory
15 cross-reference which will allow the rule to
16 remain current without knowing when the rate will
17 be reduced.

18 We will now open the floor for questions or
19 comments for these rules from Chapter 12A-15.

20 No comments from anyone in the room and
21 nothing from people attending remotely.

22 Chapter 12A-19, Communications Services Tax.
23 12A-19.100, Public Use Forms. The proposed
24 revision adopts the DR-700016, Florida
25 Communication Services Tax Return, which includes

1 a new CST rate for the Town of Jay in Santa Rosa
2 County. It is possible that this form will need
3 to be updated after November elections. If that
4 happens, we will notice -- we will provide a
5 notice in the Florida Administrative Register to
6 hold a public meeting to read those changes into
7 the record.

8 And we will now open the floor for questions
9 or comments for this rule.

10 No questions from the room. No questions
11 online.

12 Chapter 12B-4, Documentary Stamp Tax. Rule
13 12B-4.052, Computation of Tax; Definitions. The
14 proposed amendment incorporates the 2021
15 Legislative change which provides a modification
16 of an original document on which documentary stamp
17 tax was previously paid, which changes only the
18 interest rate and is made as a result of the
19 discontinuation of an index to which the original
20 interest rate is referenced. It is not a renewal
21 and it's not subject to documentary stamp tax.

22 We will now open the floor for questions or
23 comments for this rule.

24 No questions in the room. No questions or
25 comments from those attending remotely.

1 And I'll now ask my colleague, Lee, to
2 present the next rules.

3 MR. GONZALES: Okay. The first rule change
4 has to do with 12B-5.150, Public Use Forms. The
5 proposed rule incorporates revision to the
6 following forms which are related to the creation
7 of Rule 12B-5.600: DR-309631N, Instructions for
8 Filing Terminal Supplier Fuel Tax Return;
9 DR-309632N, Instructions for Filing
10 Wholesaler/Importer Fuel Tax Return; DR-309635N,
11 Instructions for Filing Blender Fuel Tax Return;
12 DR-309636N, Instructions for Filing Terminal
13 Operator Information Return; DR-309637N,
14 Instructions for Filing Petroleum Carrier
15 Information Return; DR-309638N, Instructions for
16 Filing Exporter Fuel Tax Return. Forms have been
17 revised to confirm -- to conform with a new
18 proposed rule.

19 The second rule change is 12B-5.150, Public
20 Use Forms.

21 MS. BOUDREAUX: My apologies. I miswrote
22 something in the script for Lee. It's 12B5.600, I
23 believe it's Tracking -- Requirements for Fuel
24 Tracking System is the name of the form. I
25 apologize for not having that handy.

1 MR. GONZALES: The proposed in rule provides
 2 guidelines for the submission of data used by the
 3 Department to track the movement of any product
 4 defined as motor, diesel or aviation fuel that has
 5 been received, dispersed, delivered, imported,
 6 exported or moved in any manner within Florida by
 7 a licensed fuel dealer and outlines the penalty
 8 for failure to meet the mission requirements.

9 Are there any questions?

10 MS. BOUDREAUX: We have a question from in
 11 the room.

12 MR. BROWN: Less of a question, more of a --
 13 well, I do actually have one question and then
 14 just a couple --

15 MS. BOUDREAUX: Sorry, can you --

16 MR. BROWN: Of course, of course.

17 French Brown with Dean Mead.

18 Lee, I do have just a question a little bit
 19 -- if you could just help me understand just kind
 20 of globally on the new XML system. But I do just
 21 have a couple things I just wanted to point out so
 22 that y'all were aware. On the 631N, on page 2,
 23 for dyed kerosene, it looks like there may be a
 24 typo. It looks like that should remain Type 72.
 25 In both provisions there, it's changed to 71.

1 That's on the 631N.

2 On the 632N, on page -- on the bottom right
3 corner of page 4, it looks like mode of transfer
4 for trucking was removed, no J was removed off of
5 the form. So just if you want to -- if that -- if
6 you still intend for that to be in there, I'd just
7 make sure that that's reincluded.

8 And it looks like on the 632N, on page 11 of
9 12, under Schedule XII, the end of the second
10 paragraph, that looks like we're missing the word
11 "supplier" after "Florida licensed terminal." It
12 just says and then it stops. So it looks like
13 you're missing a word potentially there.

14 And if I come up with any other little
15 thoughts and nix, I'll be sure to send them over
16 to y'all for review.

17 On the licensed terminal supplier, the new
18 XML markup language, can you -- this is new to me,
19 so can you explain a --

20 MR. GONZALES: XML?

21 MR. BROWN: Yeah, the new -- or the --
22 because essentially we're changing, correct?

23 MR. GONZALES: No.

24 MR. BROWN: Okay, we're no. Okay.

25 MR. GONZALES: That requirement's been in

1 place for probably two, maybe three years.

2 MR. BROWN: Okay.

3 MR. GONZALES: Before that, they filed EDI --

4 MR. BROWN: Correct.

5 MR. GONZALEZ: -- (inaudible) interchange,
6 that conversion occurred, like I said, a couple
7 years ago to XML. So it should not be any change
8 or any requirements for our operator.

9 MR. BROWN: I gotcha.

10 MR. GONZALES: (Inaudible) certainly doing
11 that.

12 MR. BROWN: I have not dug into it in the
13 last two years, and I've racked my brain with EDI,
14 so happy to know that there's something new there.

15 Thank you, Lee.

16 MS. BOUDREAUX: I do want to clarify in that,
17 while it looks in the proposed rule language --
18 and apologies for leaving it out of summary --
19 we're actually just correcting the title. The
20 form itself is not changing. We're just
21 correcting the title in the rule so that it
22 actually matches the form.

23 MR. BROWN: Makes perfect sense. That clears
24 it up for me.

25 Thank you.

1 MS. BOUDREAUX: You're welcome.

2 We have a question from Luis who's attending
3 remotely. Tonya, if you could un-mute Luis so
4 that they can ask their question.

5 MR. PEDROZA: This question -- this question
6 is for Lee.

7 Luis Pedroza, again, with Motiva Enterprises.

8 I have a question in regards to the warnings
9 along that go with the terminal operators and the
10 supplier return. If they're warning errors, those
11 have to be corrected in those 90 days that is
12 listed on the rules?

13 MR. GONZALES: So there's -- there's -- as
14 you know, there's multiple fields on a receipt and
15 disbursement schedule. Basically what this -- so
16 the law says that if you fail to file
17 electronically, if it's not in the correct format
18 or the data element's not correct, then we have to
19 notify you in writing.

20 MR. PEDROZA: Okay.

21 MR. GONZALES: And you have 90 days to fix
22 those errors. The only change really this rule
23 makes is there's no new requirements on the
24 taxpayers but there is additional requirement on
25 the Department of Revenue. It basically says

1 anything associated with an FEIN, that can be a
2 carrier, purchases, seller, delivered to -- you
3 know, any FEIN field, anything associated with a
4 point of origin or a point of destination or
5 anything dealing with a mode of transportation, we
6 have to specifically list that error and tell you
7 what it is.

8 So I will use an example, let's say on a
9 (inaudible) FEIN, a number is transposed,
10 historically, we basically use a generic statement
11 that said, a (inaudible) FEIN is incorrect, please
12 fix this. So if any subsequent FEINs were wrong,
13 then the penalty would apply, but we're no longer
14 going to do that. So basically we're gonna say
15 FEIN, the nine digit number, this number was
16 transposed, please fix this. So any returns
17 starting on the 91st day, that would need to be
18 fixed going forward.

19 If there's another error that's found, a
20 different (inaudible) FEIN, and let's say you
21 just put the wrong FEIN number in there, then we
22 can't penalize you for that. We have to actually
23 list that error out completely, start the process
24 over, create a new written notification that says,
25 you know, please fix this error and then you have

1 90 days to fix that error. So if anything, this
2 rule is trying to be more taxpayer friendly than
3 in the past.

4 MR. PEDROZA: Gotcha.

5 And just a follow-up question: So
6 historically, let's say, you've entered an
7 incorrect or transposed an FEIN number, do y'all
8 need us to correct historical data or just moving
9 forward?

10 MR. GONZALES: We're going to say moving
11 forward.

12 MR. PEDROZA: Okay. Gotcha.

13 Thank you very much.

14 MS. BOUDREAUX: Do we have any other
15 questions?

16 No other questions.

17 Chapter 12B-8, Insurance Premium Taxes, Fees
18 and Surcharges.

19 12B-8.003, Tax Statement; Overpayments. The
20 proposed revisions -- the revisions to this form
21 -- apologies. The revisions to this rule are form
22 related. And so the proposed revisions to the
23 DR-907N, Instructions for Filing Insurance Premium
24 Installment Payment, Form DR-907, include a
25 reference to the DR-659 for the due dates of

1 initiating electronic payments, provide additional
2 information about filing electronically and
3 clarify how installment payments are calculated.
4 Other revisions are intended to make the document
5 more readable.

6 The following forms are promulgated annually
7 to update the dates within the form. The DR-908,
8 Insurance Premium Taxes and Fees Return for
9 Calendar Year 2021; DR-908N, Instructions for
10 Preparing Form DR-908, Florida Insurance Premium
11 Taxes and Fees Return; the DR-350900, 2021
12 Insurance Premium Tax Information for Schedules
13 XII and XIII, Form DR-908, is promulgated annually
14 to update the dates within the form and identify
15 any changes to local taxing jurisdictions.

16 It is possible that more changes will be made
17 to these -- to the taxing jurisdictions by
18 November 1st. And if that is the case, we will
19 hold a public meeting similar to the CST tax
20 return form regarding the changes.

21 And we will now open the floor for questions
22 or comments for this rule.

23 No questions in the room. No questions
24 online.

25 Thank you.

1 Chapter 12C-1, Corporate Income Tax. These
2 changes are form related also. Rule 12C-1.051,
3 Forms. The proposed rule language incorporates
4 revisions to the following forms: Form F-1120,
5 Florida Corporate Income/Franchise Tax Return;
6 Form F-1120A, Florida Corporate Short Form Income
7 Tax Return; Form F-1120N, Instructions for
8 Corporate Income/Franchise Tax Return for Taxable
9 Years Beginning on or after January 1, 2021; Form
10 F-1120XN, Instructions for Preparing Form F-1120X
11 Amended Florida Corporate Income/Franchise Tax
12 Return. The revisions to these forms reflect
13 changes made to conform to provisions of the
14 Internal Revenue Code including the treatment of
15 net operating loss deductions and carryovers be
16 coupled from provisions of the Internal Revenue
17 Code including the treatment of qualified
18 improvement property, business meal expenses, film
19 television and live theatrical production expenses
20 and the limit on (inaudible).

21 Also, strike language related to the
22 additional required information that taxpayers
23 were required to submit online for taxable years
24 2018 to 2019 and update references to forms issued
25 by the Internal Revenue Services.

1 We will now open the floor for questions or
2 comments about this rule.

3 No questions in the room. No questions
4 online.

5 If anyone would like to submit written
6 comments, remembering that they become public
7 record, please do so by close of business on
8 October 8, 2021. Comments may be submitted via
9 e-mail at rulecomments@floridarevenue.com.

10 On behalf of the Department, I would like to
11 thank each of you for participating and sharing
12 your comments with us. Your participation is very
13 helpful during the rule promulgation process.

14 This now concludes the Rule Development
15 Workshop.

16 Thank you.

17 (Thereupon, the proceedings were concluded at
18 10:38 a.m.)

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CERTIFICATE OF REPORTER

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2
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I, JESSICA RENCHEN, Registered Professional Court Reporter, certify that I was authorized to and did stenographically report the foregoing proceedings and that the transcript is a true and complete record of my stenographic notes.

DATED this 23rd day of September, 2021.

JESSICA RENCHEN, Court Reporter

1

1 [2] - 10:22, 27:9
10:00 [1] - 1:10
10:38 [2] - 1:10, 28:18
11 [1] - 21:8
12 [1] - 21:9
12-13 [2] - 7:5, 7:21
12-13.007 [1] - 7:7
12-13.0075 [1] - 7:12
12-24 [2] - 7:25, 8:18
12-24.001 [1] - 8:3
12-24.003 [1] - 8:9
120.54(3) [1] - 5:6
12A-1 [2] - 8:22, 14:4
12A-1.004 [1] - 9:2
12A-1.005 [1] - 9:6
12A-1.020 [1] - 9:12
12A-1.056 [1] - 9:20
12A-1.057 [1] - 10:2
12A-1.060 [1] - 10:8
12A-1.070 [1] - 11:3
12A-1.091 [1] - 11:8
12A-1.097 [2] - 9:19, 11:12
12A-1.103 [2] - 12:25, 14:10
12A-1.104 [1] - 13:13
12A-1.108 [1] - 13:17
12A-1.112 [1] - 13:22
12A-15 [2] - 15:23, 17:19
12A-15.001 [1] - 15:24
12A-15.002 [1] - 16:5
12A-15.003 [1] - 16:9
12A-15.008 [1] - 16:20
12A-15.012 [1] - 17:1
12A-15.014 [1] - 17:7
12A-19 [1] - 17:22
12A-19.100 [1] - 17:23
12AER-21-9 [1] - 10:9
12AER21-10 [1] - 11:6
12AER21-11 [1] - 11:11
12AER21-13 [1] - 13:6
12AER21-15 [1] - 16:19
12AER21-16 [1] - 16:25
12AER21-7 [1] - 9:11
12AER21-8 [1] - 10:1
12B-4 [1] - 18:12

12B-4.052 [1] - 18:13
12B-5.150 [2] - 19:4, 19:19

12B-5.600 [1] - 19:7
12B-8 [1] - 25:17
12B-8.003 [1] - 25:19
12B5.600 [1] - 19:22
12C-1 [1] - 27:1
12C-1.051 [1] - 27:2
12ER21-3 [1] - 7:11
12ER21-4 [1] - 7:19
12ER21-5 [1] - 8:8
12ER21-6 [1] - 8:16
13 [1] - 17:12
14 [1] - 17:7
140 [1] - 1:22
1500 [1] - 1:22
175 [1] - 5:12
1st [1] - 26:18

2

2 [2] - 17:10, 20:22
20 [1] - 11:23
2018 [1] - 27:24
2019 [1] - 27:24
2021 [18] - 1:10, 5:4, 5:10, 9:3, 9:15, 9:25, 10:3, 10:22, 11:23, 13:21, 16:6, 17:2, 18:14, 26:9, 26:11, 27:9, 28:8, 29:11
2021-2 [2] - 17:8, 17:12
212 [1] - 14:2
212.05965 [1] - 15:9
212.11(4)(f) [1] - 8:14
22 [1] - 5:7
23 [2] - 1:10, 5:4
23rd [1] - 29:11
28 [1] - 5:7

3

3 [1] - 10:23
32308 [1] - 1:22

4

4 [1] - 21:3
4121 [1] - 5:12
4126 [1] - 5:12
47 [1] - 5:11

6

631N [2] - 20:22, 21:1
632N [2] - 21:2, 21:8

7

71 [1] - 20:25
72 [1] - 20:24

8

8 [1] - 28:8

9

9 [1] - 5:10
90 [3] - 23:11, 23:21, 25:1
91st [1] - 24:17

A

a.m [3] - 1:10, 28:18
absolutely [1] - 15:7
absorb [2] - 10:4, 17:3
accidental [1] - 6:5
Accommodations [1] - 16:11
accomplish [1] - 14:12
Add [1] - 11:17
added [1] - 9:17
addition [2] - 10:6, 17:6
additional [3] - 23:24, 26:1, 27:22
Additionally [1] - 13:4
address [3] - 9:7, 10:6, 17:5
addresses [1] - 13:24
adds [4] - 8:4, 8:11, 16:1, 16:14
Administration [1] - 4:25
Administrative [3] - 5:11, 11:24, 18:5
Administrator [3] - 3:4, 4:19, 4:21
Administrator/Communications [1] - 4:24
admission [1] - 9:8
Admissions [2] - 9:6, 16:9
adopts [14] - 7:11, 7:18, 8:7, 8:15, 9:10, 9:25, 10:9, 10:15, 11:5, 11:10, 13:5, 16:18, 16:24, 17:24
advertise [1] - 13:24
agenda [2] - 3:12,

5:21
ago [1] - 22:7
Aircraft [1] - 11:4
Alcoholic [2] - 10:2, 17:1
algorithm [5] - 7:16, 9:5, 9:9, 12:16, 16:8
allow [1] - 17:15
allowance [1] - 9:23
Alter [1] - 16:21
amended [2] - 9:24, 10:11
Amended [1] - 27:11
amendment [1] - 18:14
amendments [1] - 9:14
Amount [1] - 7:13
amount [3] - 10:5, 17:4, 17:11
annually [3] - 16:4, 26:6, 26:13
apologies [3] - 19:21, 22:18, 25:21
apologize [1] - 19:25
APPEARANCES [1] - 2:1
Application [3] - 10:16, 11:16
application [1] - 10:25
applications [1] - 13:19
apply [1] - 24:13
appreciate [2] - 14:7, 15:19
assist [2] - 9:16, 12:23
Assistance [1] - 3:5
Assistant [1] - 5:1
associated [2] - 24:1, 24:3
attending [7] - 4:2, 6:1, 6:2, 8:24, 17:21, 18:25, 23:2
attention [1] - 14:13
authorized [1] - 29:6
aviation [1] - 20:4
avoid [1] - 6:5
aware [2] - 14:14, 20:22

B

background [1] - 6:5
balance [1] - 17:10
Based [1] - 10:21
based [1] - 9:8
become [1] - 28:6
becomes [1] - 11:1

Beginning [1] - 27:9
Behalf [1] - 13:23
behalf [1] - 28:10
Beverages [2] - 10:2, 17:2
bit [2] - 14:15, 20:18
Blender [1] - 19:11
Boats [1] - 11:4
bottom [2] - 5:16, 21:2
BOUDREAUX [14] - 2:2, 3:2, 3:18, 5:3, 15:3, 15:9, 15:12, 15:18, 19:21, 20:10, 20:15, 22:16, 23:1, 25:14
Boudreaux [1] - 3:3
bracket [7] - 7:14, 9:4, 9:9, 11:7, 12:15, 16:1, 16:7
Brackets [2] - 9:2, 16:5
brain [1] - 22:13
brief [1] - 3:21
BRINTON [1] - 2:3
Brinton [1] - 4:20
BROWN [13] - 14:6, 15:7, 15:10, 15:13, 20:12, 20:16, 21:21, 21:24, 22:2, 22:4, 22:9, 22:12, 22:23
Brown [2] - 14:7, 20:17
Business [2] - 10:16, 11:15
business [2] - 27:18, 28:7
businesses [1] - 10:19
Businesses [1] - 11:17
BUTCHER [2] - 2:4, 5:1
Butcher [1] - 5:1

C

calculated [1] - 26:3
Calendar [1] - 26:9
car [5] - 11:15, 11:21, 12:2, 12:6
Car [1] - 11:19
car-sharing [3] - 12:2, 12:6
carrier [1] - 24:2
Carrier [1] - 19:14
carryovers [1] - 27:15
case [1] - 26:18
caused [1] - 13:3

Center [1] - 13:17
center [1] - 13:19
certainly [1] - 22:10
certificate [1] - 13:20
CERTIFICATE [1] - 29:1
certify [1] - 29:6
chance [1] - 12:12
change [7] - 9:15, 13:20, 18:15, 19:3, 19:19, 22:7, 23:22
changed [1] - 20:25
changes [11] - 3:21, 10:6, 11:20, 17:5, 18:6, 18:17, 26:15, 26:16, 26:20, 27:2, 27:13
changing [2] - 21:22, 22:20
Chapter [14] - 7:5, 7:21, 7:25, 8:18, 8:22, 14:2, 14:4, 15:23, 17:8, 17:12, 17:19, 17:22, 18:12, 27:1
chapter [8] - 3:22, 3:23, 5:17, 5:23, 7:2, 7:4, 8:23, 25:17
chapters [1] - 3:11
chat [2] - 4:4, 6:14
citation [2] - 15:5, 15:6
clarify [2] - 22:16, 26:3
clears [1] - 22:23
close [1] - 28:7
Code [2] - 27:14, 27:17
colleague [1] - 19:1
collect [3] - 8:12, 13:8, 13:11
collection [3] - 9:7, 9:23, 16:13
comment [4] - 6:7, 6:13, 6:16, 15:1
comments [22] - 3:17, 3:24, 5:20, 5:22, 5:24, 6:1, 6:17, 6:19, 7:1, 7:21, 8:18, 14:4, 17:19, 17:20, 18:9, 18:23, 18:25, 26:22, 28:2, 28:6, 28:8, 28:12
commercial [2] - 17:9, 17:14
Communication [1] - 17:25
Communications [1] - 17:22
company [1] - 12:7
compare [1] - 14:24

compensation [1] - 17:11
compile [1] - 10:17
complete [1] - 29:8
completed [1] - 7:3
completely [1] - 24:23
Compliance [1] - 4:18
comply [1] - 14:22
Compromise [3] - 7:5, 7:8, 7:13
Computation [1] - 18:13
concluded [1] - 28:17
concludes [1] - 28:14
conference [1] - 7:23
confirm [1] - 19:17
conform [2] - 19:17, 27:13
confusion [1] - 14:23
Consolidated [1] - 12:17
Construct [1] - 16:21
Construction [1] - 16:20
Contractors [1] - 16:20
control [1] - 6:10
conversion [1] - 22:6
Cooperating [1] - 13:14
Coordinator [2] - 4:18, 4:25
corner [1] - 21:3
Corporate [5] - 27:1, 27:5, 27:6, 27:8, 27:11
correct [6] - 15:10, 21:22, 22:4, 23:17, 23:18, 25:8
corrected [1] - 23:11
correcting [2] - 22:19, 22:21
cost [1] - 9:8
Counsel [1] - 5:2
counties [1] - 16:3
County [1] - 18:2
couple [3] - 20:14, 20:21, 22:6
coupled [1] - 27:16
course [3] - 3:7, 20:16
Court [3] - 1:21, 29:5, 29:15
court [3] - 4:7, 4:9, 6:18
create [1] - 24:24

creation [2] - 13:23, 19:6
cross [1] - 17:15
cross-reference [1] - 17:15
CST [2] - 18:1, 26:19
current [1] - 17:16

D

D-R1MP [1] - 10:15
DANIELLE [1] - 2:2
Danielle [2] - 3:3, 15:14
Data [1] - 13:17
data [4] - 13:19, 20:2, 23:18, 25:8
DATE [1] - 1:10
date [1] - 13:18
DATED [1] - 29:11
dates [3] - 25:25, 26:7, 26:14
days [3] - 23:11, 23:21, 25:1
dealer [2] - 13:24, 20:7
dealers [5] - 8:12, 9:23, 10:3, 10:14, 17:3
Dealers [1] - 13:22
dealing [1] - 24:5
Dean [2] - 14:7, 20:17
deductions [1] - 27:15
defined [1] - 20:4
definition [4] - 14:14, 14:16, 15:15, 15:16
definitions [2] - 13:6, 14:25
Definitions [1] - 18:13
delivered [2] - 20:5, 24:2
Department [6] - 4:6, 4:15, 10:22, 20:3, 23:25, 28:10
department [1] - 10:14
DEPARTMENT [1] - 1:1
Department's [4] - 3:4, 3:13, 5:14, 14:13
destination [1] - 24:4
Determining [1] - 7:12
DEVELOPMENT [1] - 1:3
Development [7] - 3:7, 3:8, 4:8, 5:5,

11:20, 12:11, 28:14
development [2] - 5:9, 11:22
diesel [1] - 20:4
different [2] - 3:10, 24:20
difficulty [2] - 4:4, 13:3
digit [1] - 24:15
disbursement [1] - 23:15
discontinuation [1] - 18:19
discretionary [3] - 13:12, 16:2, 16:14
Discretionary [1] - 15:23
discussed [1] - 11:20
discussing [1] - 5:7
dispersed [1] - 20:5
Dispute [1] - 3:5
document [2] - 18:16, 26:4
Documentary [1] - 18:12
documentary [2] - 18:16, 18:21
DOR [1] - 1:8
down [1] - 5:16
DR-1 [2] - 11:15, 11:21
DR-15 [1] - 12:20
DR-15DSF [1] - 16:2
DR-15EZ [1] - 12:18
DR-15EZN [1] - 12:18
DR-15N [1] - 12:19
DR-1A [2] - 11:16, 11:21
DR-1MP [2] - 10:10, 10:24
DR-309631N [1] - 19:7
DR-309632N [1] - 19:9
DR-309635N [1] - 19:10
DR-309636N [1] - 19:12
DR-309637N [1] - 19:13
DR-309638N [1] - 19:15
DR-350900 [1] - 26:11
DR-46NT [2] - 9:17, 12:21
DR-659 [1] - 25:25
DR-700016 [1] -

17:24
DR-7N [1] - 12:16
DR-907 [1] - 25:24
DR-907N [1] - 25:23
DR-908 [3] - 26:7, 26:10, 26:13
DR-908N [1] - 26:9
draft [1] - 5:13
draw [1] - 14:13
Drive [1] - 1:22
drop [1] - 5:16
Drugs [1] - 9:13
Due [1] - 9:20
due [3] - 10:5, 17:4, 25:25
dug [1] - 22:12
duplicative [1] - 13:15
during [6] - 3:6, 3:9, 4:13, 6:17, 11:19, 28:13
dyed [1] - 20:23

E

e-mail [1] - 28:9
EDI [2] - 22:3, 22:13
edition [1] - 5:10
effective [1] - 11:2
elections [1] - 18:3
Electronic [2] - 8:1, 8:10
electronic [2] - 4:2, 26:1
electronically [3] - 8:14, 23:17, 26:2
element's [1] - 23:18
Emergency [2] - 7:11, 7:18, 8:8, 8:16, 9:11, 10:1, 10:9, 11:5, 11:11, 13:5, 16:19, 16:25
end [1] - 21:9
ENSLEY [2] - 2:2, 3:14
Ensley [1] - 3:15
entered [1] - 25:6
Enterprises [1] - 23:7
error [5] - 24:6, 24:19, 24:23, 24:25, 25:1
errors [2] - 23:10, 23:22
essentially [1] - 21:22
exactly [1] - 14:11
example [1] - 24:8
exceeds [1] - 17:11
exempt [1] - 12:24

Exemption [1] - 13:17
exemption [1] - 13:20
exempts [1] - 9:15
expenses [2] - 27:18, 27:19
experiences [1] - 4:3
explain [2] - 5:19, 21:19
explanation [2] - 3:21, 7:2
exported [1] - 20:6
Exporter [1] - 19:16
extend [1] - 13:18

F

F-1120 [1] - 27:4
F-1120A [1] - 27:6
F-1120N [1] - 27:7
F-1120X [1] - 27:10
F-1120XN [1] - 27:10
fail [1] - 23:16
failure [1] - 20:8
Fees [3] - 25:17, 26:8, 26:11
FEIN [8] - 24:1, 24:3, 24:9, 24:11, 24:15, 24:20, 24:21, 25:7
FEINs [1] - 24:12
few [1] - 8:23
fewer [2] - 12:3, 12:9
field [1] - 24:3
fields [1] - 23:14
fifth [1] - 15:16
File [1] - 8:9
file [2] - 8:13, 23:16
filed [1] - 22:3
Filing [7] - 19:8, 19:9, 19:11, 19:12, 19:14, 19:16, 25:23
filing [1] - 26:2
film [1] - 27:18
Firm [1] - 14:7
first [4] - 4:12, 4:13, 6:2, 19:3
fix [5] - 23:21, 24:12, 24:16, 24:25, 25:1
fixed [1] - 24:18
floor [9] - 3:24, 7:20, 8:17, 14:3, 17:18, 18:8, 18:22, 26:21, 28:1
FLORIDA [1] - 1:1
Florida [20] - 1:22, 5:6, 5:11, 8:14, 10:16, 11:15, 11:17, 11:24, 14:2, 16:3, 17:8, 17:13, 17:24, 18:5,

20:6, 21:11, 26:10, 27:5, 27:6, 27:11
FloridaRevenue.com/rules [1] - 5:15
folks [1] - 7:23
follow [2] - 15:4, 25:5
follow-up [2] - 15:4, 25:5
followed [1] - 6:2
following [5] - 11:12, 12:14, 19:6, 26:6, 27:4
follows [2] - 12:1, 12:5
foregoing [1] - 29:7
form [13] - 10:11, 12:16, 18:2, 19:24, 21:5, 22:20, 22:22, 25:20, 25:21, 26:7, 26:14, 26:20, 27:2
Form [15] - 11:15, 11:16, 11:21, 12:18, 12:19, 25:24, 26:10, 26:13, 27:4, 27:6, 27:7, 27:9, 27:10
format [1] - 23:17
Forms [6] - 11:12, 17:23, 19:4, 19:16, 19:20, 27:3
forms [13] - 3:10, 3:11, 3:25, 5:8, 5:13, 5:18, 11:13, 12:14, 19:6, 26:6, 27:4, 27:12, 27:24
FORUM [1] - 1:8
forward [3] - 24:18, 25:9, 25:11
fourth [1] - 15:16
french [1] - 20:17
French [1] - 14:6
friendly [1] - 25:2
Fuel [5] - 19:8, 19:10, 19:11, 19:16, 19:23
fuel [2] - 20:4, 20:7
fund [1] - 17:11

G

General [4] - 4:25, 5:1, 5:15, 12:21
general [1] - 9:18
generic [1] - 24:10
globally [1] - 20:20
gonna [1] - 24:14
GONZALES [12] - 2:4, 4:17, 19:3, 20:1, 21:20, 21:23, 21:25, 22:3, 22:10, 23:13,

23:21, 25:10
Gonzales [1] - 4:17
GONZALEZ [1] - 22:5
gotcha [3] - 22:9, 25:4, 25:12
grab [1] - 6:10
Grocery [1] - 12:22
grocery [1] - 9:18
Grounds [1] - 7:7
GTA [1] - 4:21
Guidelines [1] - 7:12
guidelines [1] - 20:2

H

hand [1] - 6:9
handy [1] - 19:25
happy [1] - 22:14
hearings [1] - 4:7
Heather [1] - 4:23
HEATHER [1] - 2:3
held [1] - 5:5
help [1] - 20:19
helpful [1] - 28:13
HEVEY [2] - 2:3, 4:20
Hevey [1] - 4:20
hi [1] - 4:17
historical [1] - 25:8
historically [2] - 24:10, 25:6
hold [4] - 6:25, 13:24, 18:6, 26:19

I

icon [1] - 6:10
identify [1] - 26:14
implement [1] - 11:13
imported [1] - 20:5
imposed [1] - 14:1
Improve [1] - 16:21
improvement [1] - 27:18
IN [1] - 1:3
inaudible [6] - 4:18, 22:5, 22:10, 24:9, 24:11, 24:20
inaudible [1] - 27:20
Inc [1] - 1:21
include [3] - 12:22, 16:15, 25:24
included [1] - 10:10
includes [2] - 13:6, 17:25
including [2] - 27:14, 27:17
Income [2] - 27:1, 27:6

Income/Franchise [3] - 27:5, 27:8, 27:11
incorporate [1] - 12:10
incorporated [2] - 9:14, 9:19
incorporates [3] - 18:14, 19:5, 27:3
incorrect [2] - 24:11, 25:7
independent [2] - 9:16, 12:23
index [1] - 18:19
indicate [2] - 10:4, 17:3
inform [1] - 11:24
Information [3] - 19:13, 19:15, 26:12
information [6] - 3:20, 10:12, 10:18, 12:15, 26:2, 27:22
initiating [1] - 26:1
Installment [1] - 25:24
installment [1] - 26:3
Instructions [13] - 12:17, 12:18, 12:20, 19:7, 19:9, 19:11, 19:12, 19:14, 19:15, 25:23, 26:9, 27:7, 27:10
Insurance [5] - 25:17, 25:23, 26:8, 26:10, 26:12
intend [1] - 21:6
intended [1] - 26:4
interchange [1] - 22:5
interest [2] - 18:18, 18:20
Internal [3] - 27:14, 27:16, 27:25
interruptions [1] - 6:6
introduce [1] - 4:15
issue [1] - 11:23
issued [1] - 27:24
Items [1] - 12:21
items [4] - 5:21, 9:16, 9:18, 12:23
itself [1] - 22:20

J

January [1] - 27:9
Jay [1] - 18:1
JENNIFER [1] - 2:2
Jennifer [2] - 3:15, 3:18
JESSICA [3] - 1:21,

29:5, 29:15
July [1] - 10:22
jurisdictions [2] - 26:15, 26:17

K

kerosene [1] - 20:23
kind [1] - 20:19
knowing [1] - 17:16

L

language [27] - 7:11, 7:14, 7:18, 8:7, 8:10, 8:15, 9:10, 9:22, 10:7, 10:9, 10:11, 10:23, 11:5, 11:6, 11:10, 13:4, 13:5, 16:12, 16:14, 16:18, 16:24, 17:6, 21:18, 22:17, 27:3, 27:21
last [2] - 4:12, 22:13
law [1] - 23:16
Law [2] - 3:15, 14:7
Laws [2] - 17:8, 17:12
leading [1] - 3:8
lease [1] - 12:1
Leases [1] - 11:3
leaving [1] - 22:18
Lee [6] - 4:17, 19:1, 19:22, 20:18, 22:15, 23:6
LEE [1] - 2:4
left [1] - 6:10
Legislative [4] - 9:15, 10:3, 17:2, 18:15
Legislature [4] - 9:4, 9:25, 13:21, 16:6
less [1] - 20:12
Licensed [1] - 9:12
licensed [3] - 20:7, 21:11, 21:17
Licenses [1] - 11:3
limit [2] - 14:18, 27:20
List [1] - 12:22
list [6] - 3:11, 8:12, 9:17, 12:22, 24:6, 24:23
listed [1] - 23:12
lists [1] - 9:18
live [3] - 10:25, 11:1, 27:19
living [2] - 9:16, 12:23
local [1] - 26:15
Location [1] - 11:18

location [2] - 12:2, 12:8
looking [1] - 14:24
looks [7] - 20:23, 20:24, 21:3, 21:8, 21:10, 21:12, 22:17
loss [1] - 27:15
loud [1] - 6:16
Luis [3] - 23:2, 23:3, 23:7

M

Mahan [1] - 1:22
Mail [1] - 13:1
mail [8] - 7:9, 7:16, 9:23, 11:9, 16:13, 16:17, 16:23, 28:9
main [1] - 15:1
Malt [2] - 10:2, 17:1
manner [1] - 20:6
marketplace [12] - 8:5, 8:11, 10:12, 10:13, 10:16, 10:19, 11:14, 13:9, 13:10, 14:10, 15:8, 16:16
Marketplaces [1] - 12:25
marketplaces [1] - 13:7
markup [1] - 21:18
matches [1] - 22:22
Mead [2] - 14:7, 20:17
meal [1] - 27:18
Means [2] - 8:2, 8:10
media [1] - 4:2
Medical [2] - 9:13, 12:21
medical [1] - 9:18
meet [1] - 20:8
meeting [3] - 4:10, 18:6, 26:19
members [2] - 4:14, 12:11
membership [1] - 12:2
message [1] - 4:5
MILLER [1] - 2:3
mILLER [1] - 4:23
Miller [1] - 4:23
missing [2] - 21:10, 21:13
mission [1] - 20:8
miswrote [1] - 19:21
mode [2] - 21:3, 24:5
moderating [1] - 3:16
modification [1] - 18:15

morning [3] - 3:2, 3:14, 14:6
Motiva [1] - 23:7
motor [4] - 12:3, 12:7, 12:8, 20:4
move [1] - 7:25
moved [1] - 20:6
movement [1] - 20:3
moving [2] - 25:8, 25:10
MR [31] - 4:17, 4:20, 5:1, 14:6, 15:7, 15:10, 15:13, 19:3, 20:1, 20:12, 20:16, 21:20, 21:21, 21:23, 21:24, 21:25, 22:2, 22:3, 22:4, 22:5, 22:9, 22:10, 22:12, 22:23, 23:5, 23:13, 23:20, 23:21, 25:4, 25:10, 25:12
MS [15] - 3:2, 3:14, 3:18, 4:23, 5:3, 15:3, 15:9, 15:12, 15:18, 19:21, 20:10, 20:15, 22:16, 23:1, 25:14
multiple [1] - 23:14
must [1] - 10:14
mute [2] - 6:6, 23:3
muted [1] - 6:4

N

name [10] - 3:2, 3:14, 4:11, 4:12, 4:16, 4:17, 5:25, 6:15, 14:6, 19:24
narrow [1] - 14:15
necessary [1] - 4:12
need [4] - 5:24, 18:2, 24:17, 25:8
net [1] - 27:15
new [14] - 10:11, 12:16, 14:10, 15:8, 15:17, 18:1, 19:17, 20:20, 21:17, 21:18, 21:21, 22:14, 23:23, 24:24
New [1] - 11:17
next [1] - 19:2
nine [4] - 3:10, 12:4, 12:9, 24:15
nix [1] - 21:15
noise [1] - 6:5
non [1] - 9:17
Nontaxable [1] - 12:21
note [2] - 5:21, 14:22
notes [1] - 29:9
nothing [1] - 17:21

notice [3] - 11:22, 18:4, 18:5
notices [1] - 5:9
notification [1] - 24:24
notified [1] - 12:12
notify [1] - 23:19
November [2] - 18:3, 26:18
number [6] - 14:20, 24:9, 24:15, 24:21, 25:7
Number [1] - 5:12
numeric [1] - 7:4

O

obsolete [3] - 10:7, 16:12, 17:6
occurred [2] - 10:21, 22:6
October [1] - 28:8
OF [3] - 1:1, 1:1, 29:1
one [1] - 20:13
ones [1] - 14:21
online [6] - 7:24, 8:20, 18:11, 26:24, 27:23, 28:4
open [9] - 3:23, 7:20, 8:17, 14:3, 17:18, 18:8, 18:22, 26:21, 28:1
operate [1] - 12:5
operating [1] - 27:15
Operator [1] - 19:13
operator [1] - 22:8
operators [1] - 23:9
option [2] - 4:4, 6:14
Order [1] - 13:1
order [9] - 7:4, 7:5, 7:9, 7:16, 9:24, 11:9, 16:13, 16:17, 16:23
origin [1] - 24:4
original [2] - 18:16, 18:19
outlines [1] - 20:7
Overpayments [1] - 25:19

page [8] - 5:17, 10:23, 10:24, 20:22, 21:2, 21:3, 21:8
pages [1] - 5:12
Paid [1] - 13:22
paid [1] - 18:17
pallet [1] - 8:25
panel [1] - 6:10
paragraph [1] - 21:10
part [4] - 10:4, 13:25, 14:1, 17:4
participants [10] - 4:10, 5:24, 6:1, 6:4, 6:6, 6:9, 6:11, 6:21, 7:22, 15:21
participating [2] - 4:9, 28:11
participation [1] - 28:12
passengers [2] - 12:4, 12:9
past [1] - 25:3
pauses [1] - 8:24
pay [2] - 13:25, 14:1
Pay [1] - 8:9
Payment [2] - 8:1, 25:24
payments [2] - 26:1, 26:3
PEDROZA [4] - 23:5, 23:20, 25:4, 25:12
Pedroza [1] - 23:7
peer [2] - 12:6
peer-to-peer [1] - 12:6
penalize [1] - 24:22
Penalties [1] - 7:8
penalty [2] - 20:7, 24:13
people [1] - 17:21
percent [1] - 17:10
perfect [1] - 22:23
person [2] - 4:1, 6:1
Personal [1] - 16:10
personal [1] - 16:15
persons [2] - 8:6, 8:11
Petroleum [1] - 19:14
place [2] - 4:1, 22:1
point [4] - 10:25, 20:21, 24:4
position [1] - 4:16
possible [2] - 18:2, 26:16
posted [1] - 3:13
potentially [1] - 21:13
Practitioners [1] - 9:12
practitioners [1] - 14:23
Premium [5] - 25:17, 25:23, 26:8, 26:10, 26:12
Preparing [2] - 26:10, 27:10
present [3] - 3:9, 4:8,

19:2
presented [3] - 3:22, 3:23, 5:22
presenting [1] - 3:19
previous [1] - 10:10
previously [1] - 18:17
primary [1] - 4:21
proceedings [2] - 28:17, 29:7
process [4] - 5:19, 6:22, 24:23, 28:13
product [1] - 20:3
production [1] - 27:19
Products [1] - 9:13
Professional [1] - 29:5
Program [4] - 3:3, 4:19, 4:21, 4:23
program [1] - 12:7
promulgated [2] - 26:6, 26:13
promulgation [1] - 28:13
property [3] - 13:19, 16:15, 27:18
Property [6] - 11:4, 13:13, 13:18, 16:10, 16:11, 16:22
proposed [43] - 3:10, 3:25, 5:7, 5:14, 7:2, 7:8, 7:10, 7:13, 7:18, 8:3, 8:7, 8:10, 8:15, 9:3, 9:6, 9:10, 9:14, 9:21, 9:25, 10:8, 11:5, 11:8, 11:10, 13:3, 13:4, 13:5, 13:15, 15:24, 16:6, 16:12, 16:18, 16:22, 16:24, 17:13, 17:23, 18:14, 19:5, 19:18, 20:1, 22:17, 25:20, 25:22, 27:3
Proposed [1] - 5:16
provide [3] - 13:10, 18:4, 26:1
provider [1] - 10:19
providers [6] - 8:5, 8:11, 10:13, 10:17, 11:14, 13:10
provides [6] - 10:12, 12:8, 16:2, 17:8, 18:15, 20:1
providing [1] - 5:23
provision [2] - 9:24, 15:8
provisions [5] - 11:13, 17:5, 20:25, 27:13, 27:16

public [8] - 5:5, 6:19, 11:25, 12:11, 13:25, 18:6, 26:19, 28:6
Public [4] - 11:12, 17:23, 19:4, 19:19
PUBLIC [1] - 1:8
published [2] - 5:10, 11:23
Purchaser [1] - 13:23
purchases [1] - 24:2
purpose [1] - 5:7
pursuant [1] - 5:5
put [2] - 15:6, 24:21

Q

qualified [1] - 27:17
questions [35] - 3:16, 3:24, 5:20, 5:21, 5:25, 6:20, 6:23, 6:25, 7:20, 7:22, 7:23, 7:24, 8:17, 8:19, 8:20, 12:12, 14:3, 14:5, 15:20, 17:18, 18:8, 18:10, 18:22, 18:24, 20:9, 25:15, 25:16, 26:21, 26:23, 28:1, 28:3
quite [1] - 8:22

R

R1MP [1] - 10:15
racked [1] - 22:13
raise [1] - 6:9
rate [6] - 17:9, 17:14, 17:16, 18:1, 18:18, 18:20
rates [1] - 16:3
RE [1] - 1:3
read [3] - 6:15, 12:5, 18:6
readable [1] - 26:5
reading [1] - 13:4
reads [1] - 12:1
Real [3] - 11:3, 16:11, 16:21
really [2] - 14:9, 23:22
Reasonable [1] - 7:7
receipt [1] - 23:14
receive [1] - 3:17
received [2] - 6:17, 20:5
Record [1] - 1:21
record [4] - 4:8, 18:7, 28:7, 29:8
recorded [1] - 6:18
reduced [2] - 17:9,

17:17
reference [8] - 5:13, 8:4, 9:19, 10:15, 15:25, 16:1, 17:15, 25:25
referenced [1] - 18:20
references [1] - 27:24
referred [1] - 3:6
reflect [1] - 27:12
refresh [1] - 8:25
Refund [1] - 16:22
regarding [6] - 3:20, 3:24, 5:20, 6:21, 10:12, 26:20
regards [1] - 23:8
Register [3] - 5:11, 11:24, 18:5
register [1] - 10:14
Registered [2] - 11:17, 29:5
registering [1] - 10:19
Registration [1] - 10:8
registrations [1] - 10:21
Regulations [1] - 9:21
reincluded [1] - 21:7
related [12] - 7:14, 8:4, 9:22, 11:6, 11:14, 11:21, 13:7, 16:13, 19:6, 25:22, 27:2, 27:21
remain [2] - 17:16, 20:24
remember [1] - 6:25
remembering [1] - 28:6
remit [2] - 8:6, 8:13
remittance [1] - 8:5
Remote [1] - 12:25
remote [2] - 7:10, 7:17, 8:6, 8:12, 10:13, 10:17, 10:20, 10:23, 11:10, 11:14, 13:7, 13:9, 13:10, 14:10, 14:15, 14:16, 14:19, 15:20, 16:16, 16:17, 16:24
remotely [5] - 4:10, 8:24, 17:21, 18:25, 23:3
removal [2] - 10:7, 17:6
removed [2] - 21:4
removes [1] - 16:12
RENCHEN [3] - 1:21,

29:5, 29:15
renewal [1] - 18:20
rent [1] - 12:1
rental [5] - 11:15, 11:21, 12:7, 17:9, 17:14
Rental [1] - 11:19
Repair [1] - 16:21
repeal [3] - 9:3, 13:15, 16:6
replace [1] - 12:14
replaced [5] - 7:15, 7:17, 9:4, 9:9, 16:7
replaces [5] - 7:9, 11:9, 16:17, 16:23, 17:13
report [1] - 29:7
Reported [1] - 1:20
reporter [2] - 4:8, 6:18
Reporter [3] - 1:21, 29:6, 29:15
REPORTER [1] - 29:1
reporter's [1] - 4:9
Reporting [1] - 1:21
represent [2] - 5:25, 6:14
required [9] - 8:6, 8:11, 8:13, 10:18, 13:8, 13:11, 14:21, 27:22, 27:23
requirement [1] - 23:24
requirement's [1] - 21:25
requirements [3] - 20:8, 22:8, 23:23
Requirements [2] - 8:9, 19:23
Resolution [1] - 3:5
result [1] - 18:18
return [2] - 23:10, 26:20
Return [14] - 12:18, 17:25, 19:8, 19:10, 19:11, 19:13, 19:15, 19:16, 26:8, 26:11, 27:5, 27:7, 27:8, 27:12
returns [2] - 8:13, 24:16
Returns [3] - 9:21, 12:19, 12:20
REVENUE [1] - 1:1
Revenue [9] - 3:3, 4:6, 4:19, 4:20, 4:23, 23:25, 27:14, 27:16, 27:25
review [2] - 5:18,

21:16
revised [7] - 10:22, 10:24, 11:13, 12:5, 12:22, 13:6, 19:17
revision [8] - 7:9, 8:4, 11:8, 11:25, 16:22, 17:13, 17:24, 19:5
Revisions [1] - 13:18
revisions [13] - 7:13, 9:7, 10:5, 12:14, 13:3, 15:25, 25:20, 25:21, 25:22, 26:4, 27:4, 27:12
reworded [1] - 13:2
room [9] - 7:24, 8:19, 14:5, 17:20, 18:10, 18:24, 20:11, 26:23, 28:3
Rosa [1] - 18:1
rounding [5] - 7:15, 9:5, 9:8, 12:16, 16:8
RULE [1] - 1:3
Rule [39] - 3:7, 3:8, 4:8, 5:5, 7:7, 7:11, 7:18, 8:3, 8:8, 8:16, 9:2, 9:6, 9:11, 9:12, 9:19, 9:20, 10:1, 10:2, 10:8, 10:9, 11:5, 11:11, 11:20, 12:10, 13:5, 13:13, 15:24, 16:5, 16:9, 16:19, 16:20, 16:25, 17:1, 17:7, 18:12, 19:7, 27:2, 28:14
rule [61] - 3:10, 3:22, 3:23, 3:25, 4:6, 5:9, 5:17, 5:22, 7:2, 7:10, 7:12, 7:18, 8:7, 8:10, 8:15, 9:3, 9:10, 9:14, 9:21, 9:25, 10:6, 10:9, 10:11, 10:15, 11:1, 11:5, 11:10, 11:22, 13:1, 13:2, 13:4, 13:5, 13:6, 13:14, 13:18, 13:23, 14:11, 14:18, 15:25, 16:5, 16:12, 16:18, 17:5, 17:15, 18:9, 18:23, 19:3, 19:5, 19:18, 19:19, 20:1, 22:17, 22:21, 23:22, 25:2, 25:21, 26:22, 27:3, 28:2, 28:13
rulecomments@floridarevenue.com [1] - 28:9
Rules [3] - 5:16, 8:3, 15:24
rules [17] - 3:10,

3:11, 3:19, 5:7, 5:9, 5:13, 5:14, 5:17, 7:1, 7:21, 8:18, 8:21, 8:23, 14:4, 17:19, 19:2, 23:12

S

sale [3] - 13:9, 16:15, 16:16
Sale [1] - 9:20
sales [40] - 4:22, 7:9, 7:10, 7:14, 7:16, 7:17, 8:6, 8:7, 8:12, 9:4, 9:7, 9:9, 9:24, 10:5, 10:17, 10:23, 11:7, 11:9, 11:10, 11:14, 12:15, 12:24, 13:7, 13:8, 13:9, 13:11, 13:12, 14:1, 14:10, 14:20, 16:1, 16:3, 16:7, 16:13, 16:14, 16:17, 16:18, 16:23, 16:24, 17:4
Sales [10] - 8:22, 9:2, 12:17, 12:19, 12:20, 12:25, 13:1, 13:13, 13:22, 15:23
Santa [1] - 18:1
Schedule [1] - 21:9
schedule [1] - 23:15
Schedules [1] - 26:12
Scope [2] - 8:3, 15:24
screenshots [1] - 10:18
script [1] - 19:22
second [2] - 19:19, 21:9
section [2] - 15:15, 15:17
Section [5] - 3:5, 5:6, 8:14, 17:7, 17:12
select [2] - 5:15, 5:17
sell [1] - 12:1
seller [4] - 10:20, 14:15, 14:16, 24:2
sellers [4] - 10:13, 13:11, 14:19
send [3] - 4:4, 6:13, 21:15
sense [1] - 22:23
September [5] - 1:10, 5:4, 5:10, 11:23, 29:11
Service [1] - 16:10
service [1] - 12:6
Services [5] - 4:24, 16:10, 17:22, 17:25,

- 27:25
services [1] - 12:2
session [2] - 10:3,
 17:2
Settlement [1] - 7:6
sharing [4] - 12:2,
 12:6, 28:11
Short [1] - 27:6
show [1] - 10:18
similar [1] - 26:19
sip [1] - 8:25
sold [1] - 16:16
sorry [3] - 15:5,
 15:12, 20:15
speaking [1] - 9:1
Specialist [1] - 3:15
specific [1] - 9:15
specifically [2] -
 14:19, 24:6
specified [1] - 17:12
spell [1] - 4:12
spot [1] - 15:6
Staff [1] - 6:11
staff [3] - 4:14, 6:7,
 6:14
Stamp [1] - 18:12
stamp [2] - 18:16,
 18:21
start [1] - 24:23
starting [2] - 7:5,
 24:17
State [1] - 13:14
state [3] - 4:11, 5:24,
 6:15
STATE [1] - 1:1
statement [1] - 24:10
Statement [1] -
 25:19
statute [2] - 13:16,
 14:17
Statute [1] - 5:6
Statutes [2] - 8:15,
 14:2
statutory [4] - 8:4,
 15:5, 15:6, 17:14
stenographic [1] -
 29:9
stenographically [1]
 - 29:7
still [1] - 21:6
stipulates [1] - 13:8
stops [1] - 21:12
Storage [1] - 11:4
strike [3] - 7:14,
 15:25, 27:21
strikes [2] - 9:22,
 11:6
subject [1] - 18:21
submission [1] -
 20:2
Submissions [1] -
 8:1
submit [2] - 27:23,
 28:5
submitted [1] - 28:8
subsequent [1] -
 24:12
substantial [1] -
 14:20
substantially [1] -
 13:2
suggestion [2] -
 14:9, 14:11
Suite [1] - 1:22
summary [1] - 22:18
Supplier [1] - 19:8
supplier [3] - 21:11,
 21:17, 23:10
Supplies [1] - 9:13
surcharge [2] -
 11:15, 11:22
Surcharge [1] -
 11:19
Surcharges [1] -
 25:18
Surtax [3] - 15:23,
 16:5, 16:22
surtax [1] - 16:14
system [8] - 7:15,
 9:4, 9:10, 11:7, 12:15,
 16:1, 16:7, 20:20
System [1] - 19:24
-
- T**
-
- tab** [1] - 6:10
TADR [3] - 3:6, 3:16
Tallahassee [1] -
 1:22
Tangible [1] - 16:9
tangible [1] - 16:15
tax [28] - 4:22, 7:14,
 8:5, 8:6, 8:12, 8:13,
 9:4, 9:7, 9:9, 10:5,
 11:7, 12:15, 12:24,
 13:8, 13:11, 13:12,
 13:20, 14:1, 16:1,
 16:3, 16:7, 17:4, 17:9,
 17:14, 18:17, 18:21,
 26:19
Tax [31] - 3:15, 4:24,
 4:25, 5:15, 8:22, 9:2,
 9:20, 10:16, 11:8,
 11:16, 12:17, 12:19,
 12:20, 13:22, 16:12,
 17:22, 17:25, 18:12,
 18:13, 19:8, 19:10,
 19:11, 19:16, 25:19,
 26:12, 27:1, 27:5,
 27:7, 27:8, 27:11
taxable [2] - 9:17,
 27:23
Taxable [1] - 27:8
Taxes [5] - 8:1, 8:9,
 25:17, 26:8, 26:11
taxing [2] - 26:15,
 26:17
taxpayer [1] - 25:2
taxpayers [2] -
 23:24, 27:22
Technical [1] - 3:4
technical [1] - 4:3
television [1] - 27:19
temporary [1] -
 13:20
term [9] - 7:9, 7:10,
 7:16, 7:17, 11:9,
 16:17, 16:23
Terminal [2] - 19:8,
 19:12
terminal [3] - 21:11,
 21:17, 23:9
text [1] - 3:25
theatrical [1] - 27:19
themselves [2] -
 4:15, 7:1
Thereupon [1] -
 28:17
thoughts [1] - 21:15
three [1] - 22:1
TIME [1] - 1:10
title [2] - 22:19,
 22:21
titled [1] - 13:1
today [2] - 5:4, 14:8
today's [2] - 3:8,
 3:12
TOM [1] - 2:4
Tom [1] - 5:1
Tonya [1] - 23:3
Town [1] - 18:1
track [1] - 20:3
Tracking [2] - 19:23,
 19:24
transcript [1] - 29:8
transfer [1] - 21:3
Transient [1] - 16:11
Transition [1] - 17:7
transport [2] - 12:3,
 12:9
transportation [1] -
 24:5
Transported [1] -
 13:14
transposed [3] -
 24:9, 24:16, 25:7
treatment [2] -
 27:14, 27:17
trucking [1] - 21:4
true [1] - 29:8
trust [1] - 17:11
trying [5] - 14:12,
 14:17, 14:18, 14:24,
 25:2
turn [1] - 6:12
two [3] - 14:25, 22:1,
 22:13
Type [1] - 20:24
typo [1] - 20:24
-
- U**
-
- ultimately** [1] - 14:21
un-mute [2] - 6:6,
 23:3
under [3] - 8:14,
 15:15, 21:9
unemployment [1] -
 17:10
up [5] - 15:4, 15:13,
 21:14, 22:24, 25:5
update [3] - 26:7,
 26:14, 27:24
updated [2] - 16:4,
 18:3
-
- V**
-
- vehicle** [1] - 12:7
vehicles [2] - 12:3,
 12:8
version [1] - 10:10
via [3] - 4:3, 6:3, 28:8
Volume [1] - 5:11
-
- W**
-
- warning** [1] - 23:10
warnings [1] - 23:8
Warranties [1] -
 16:10
water [1] - 8:25
web [1] - 10:24
webinar [6] - 3:21,
 4:3, 6:3, 6:4, 6:8, 6:21
webpage [1] - 5:14
website [1] - 3:13
welcome [1] - 23:1
**Wholesaler/
 Importer** [1] - 19:10
wish [1] - 6:12
word [2] - 21:10,
 21:13
Workshop [7] - 3:7,
 3:9, 4:9, 5:5, 11:20,
 12:11, 28:15
WORKSHOP [1] -
 1:3
workshop [7] - 3:9,
 3:12, 3:20, 4:1, 4:3,
 4:13, 6:17
workshops [1] - 4:7
writing [1] - 23:19
written [2] - 24:24,
 28:5
-
- X**
-
- XII** [2] - 21:9, 26:13
XIII [1] - 26:13
XML [4] - 20:20,
 21:18, 21:20, 22:7
-
- Y**
-
- y'all** [3] - 20:22,
 21:16, 25:7
y'all's [1] - 14:8
Year [1] - 26:9
years [4] - 22:1, 22:7,
 22:13, 27:23
Years [1] - 27:9
yesterday [1] - 11:19