

STATE OF FLORIDA
DEPARTMENT OF REVENUE

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GENERAL TAX ADMINISTRATION
RULE WORKSHOP

DATE: AUGUST 14, 2025

TIME: 1:00 P.M. - 1:12 P.M.

LOCATION: GOTO WEBINAR

Reported by: Kimberly Renchen

Notary Public, State of Florida

P R E S E N T

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BRINTON HEVEY, INTRA-DEPARTMENTAL PROJECTS ADMIN

KRISTIAN OLDHAM, SENIOR ATTORNEY - FL DEPARTMENT OF REVENUE

P R O C E E D I N G S

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MR. HEVEY: Good afternoon. My name is Brinton Hevey and I'm a Project Administrator with the Department's Office of Technical Assistance and I will lead today's rule development workshop. Just to test this system, I asked if anyone listening online could verify whether or not they hear me, just so we don't go on in an unmuted state unnecessarily.

We did receive confirmation, I believe, from Alex Lafer (phonetic) that you can hear me, so we'll go ahead and get started. Today is August 14th, 2025 and this is a public rule development workshop held pursuant to Section 120.54(2) of the Florida Statute to discuss the proposed amendment to the Rules within Chapter 12B-4 Documentary Stamp Tax. A notice for Rural Development for this Rural Chapter was published in the July 31, 2025 edition of the Florida Administrative Register, Volume 51, Number 148.

A list of the rules that are the subject of this workshop can be found on the agenda posted on the Department's website at Floridarevenue.com/rules as -- can the draft rules. For reference, the draft rule is available on the Department's proposed webpage at FloridaRevenue.com/rules. Select the General Tax Proposed Rules drop down at the bottom of the page and then select Chapter 12B-4 Documentary Stamp Tax.

1 At this time, I'll ask staff members from the
2 Department to introduce themselves, giving their name and
3 position, starting with the person to my left.

4 MR. OLDHAM: Good afternoon. My name is Kristian
5 Oldham. I'm a Senior Attorney with the Office of the
6 General Counsel. I will assist with providing information
7 in response to questions and comments we may receive.

8 MR. HEVEY: After I go over information regarding the
9 workshop and webinar, a brief explanation of changes for the
10 rules will be presented. We will then open the floor for
11 any questions or comments regarding the proposed rule text.
12 This workshop is taking place both in person and via
13 webinar. For the record, we have no individuals from
14 outside the Department of Revenue attending in person.

15 All participants are attending via webinar. As with
16 other Department of Revenue rule workshops and hearings, we
17 do have a court reporter present to record this rule
18 development workshop. Before asking a question or providing
19 a comment, participants will need to state their names and
20 whom they represent. Please spell your first and last name
21 the first time you speak during the workshop.

22 The court reporter is participating remotely, so we ask
23 that meeting participants state their name each time they
24 speak. Currently, all webinar participants are muted to
25 avoid accidental background noise or interruptions. We will

1 unmute the participants if they have a comment or question.
2 To let our staff know you would like to speak, webinar
3 participants should raise their hand using the icon on the
4 grab tab left of your control panel.

5 Staff will call on participants when it is their turn
6 to speak. If you do not wish to speak, please send your
7 question or comment along with whom you represent using the
8 chat option. Staff will state your name and read your
9 question or comment aloud. If anyone attending this
10 workshop via webinar experiences technical difficulty,
11 please use the chat option to send a message. Please
12 remember to hold all questions and comments until the
13 explanation of the proposed rules are completed.

14 All comments received during the workshop will be
15 recorded by the court reporter. I will now present the
16 proposed rule amendments. Chapter 12B.4 of the Board of
17 Administrative Code includes the following rules. 12B-4.001
18 Payment of Tax.

19 .002 Liability of Tax. 003 Public Use Forms. 004
20 Refunds. 005 Penalties and Interest. 006 Excise Tax on
21 Documents and Constructions. 007 Recordation of Documents.
22 .011 Imposition of Tax. .012 Rate Consideration.

23 .013 Conveyance is Subject to Tax. .014 Conveyance is
24 Not Subject to Tax. .041 Imposition of Tax. .042 Issues
25 Subject to Tax. .043 Issues Not Subject to Tax. .051

Imposition of Tax.

.052 Computation of Tax Definitions. .053 Taxable Documents. And .054 Exempt Transactions. The proposed amendments to Rule Chapter 12B-4 update the rules regarding the administration of the Documentary Stamp Tax by clarifying current rule provisions and removing obsolete and unnecessary rule provisions.

Specifically, proposed rule amendments to Rules 12B-4.001, 002, 003, 004, 005, and 007 as well as the repeal of Rule 12B-4.006 do the following. Remove obsolete provisions regarding the closing of alternate procedure stamp counts that are no longer used by the Clerk of Courts.

Clarify that the exemptions provided to state agencies included counties, municipalities, and political subdivisions.

Clarify that written obligations to pay money executed by the United States or its agencies and borrowers are exempt. Remove obsolete provisions for obtaining copies of forms from the Department of Service Centers. Update and clarify requirements for filing an application for a refund of Documentary Stamp Tax or surtax with the Department. Update penalty and interest provisions.

Clarify that a clerk of court's failure to collect the tax does not relieve the parties to the document of the liability for the tax. Remove rule provisions that are not

1 necessary to the administration of the tax. Remove obsolete
2 provisions and remove unnecessary references to Attorney
3 General opinions, case law, and other rules. Propose
4 amendments to rules regarding the taxability of deeds, which
5 includes Rules 12B-4.011, .012, .013, and .014.

6 Clarify the statutory rate of Documentary Stamp Tax and
7 surtax imposed in Miami-Dade and other Florida counties.

8 Clarify that documents that transfer mobile homes are only
9 subject to tax when the mobile home is classified as real
10 property at the time of transfer. Clarify provisions
11 regarding the transfer of a member's interest in a mobile
12 home park site.

13 Clarify provisions for deeds that transfer an interest
14 in real property between spouses and former spouses.

15 Clarify that technical deficiency in the nature of a
16 scrivener's error correcting a deed is not subject to tax.

17 Clarify that when the consideration under the terms of the
18 lease is limited to future rental payments, the lease is not
19 subject to tax.

20 Provide grammatical changes, remove obsolete or
21 unnecessary provisions, and remove unnecessary references to
22 Attorney General opinions, case law, and other rules.

23 Propose amendments to rules regarding the taxability of
24 bonds, which includes Rules 12B-4.041, .042, and .043.

25 Remove provisions that are not necessary for the

1 administration of the tax on bonds. Clarify that mortgages
2 and other evidence of indebtedness securing a bond must be
3 recorded in Florida to be subject to tax.

4 Clarify that bonds issued by religious non-profit
5 organizations are subject to tax and remove unnecessary
6 references to Attorney General opinions. Propose amendments
7 to rules regarding the taxability of notes and written
8 obligations to pay money, which includes Rules 12B-4.051,
9 .052, .053, and .054. Remove unnecessary, redundant, or
10 obsolete provisions regarding certain transactions that are
11 exempt from documentary stamp tax.

12 Clarify that the assumption of a note or a mortgage or
13 both is a promise to pay. Remove provisions that leases of
14 tangible personal property are subject to tax. Provide
15 grammatical and technical changes, and remove unnecessary
16 references to Attorney General opinions, case law, and other
17 rules. Before we open the floor for comments, I'll make
18 note that the Department received written comments via
19 e-mail on August 6 from French Brown of Jones Walker, LLP,
20 on behalf of the Real Property Probate and Trust Law section
21 of the Florida Bar.

22 The comments have been posted on the proposed rule
23 webpage and are available as webinar handouts. We thank Mr.
24 Brown for providing the comments. The Department will take
25 the comments into consideration while continuing with the

1 rule promulgation process. We now open the floor for
2 additional comments or questions regarding the amendments to
3 the rules within Chapter 12B-4.

4 Again, we ask that you state and spell your name and
5 state whom you represent the first time you speak. Seeing
6 no further questions, we will wrap up the workshop. That
7 concludes the presentation of rules, and if anyone would
8 like to submit additional written comments, remembering that
9 they become public record, please do so by 5 p.m. Eastern
10 Standard Time on Monday, August 18, 2025.

11 Comments may be submitted via e-mail at
12 rulecomments@floridarevenue.com. On behalf of the
13 Department, we appreciate your participation in this
14 workshop. This concludes the rule development workshop.

15 (The proceedings were concluded at 1:12 p.m.)
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C E R T I F I C A T E

I, Kimberly Renchen, certify that I was authorized to
and did report the foregoing proceedings and that the transcript
is a true and complete record of my notes.

Dated this 14th day of August, 2025.

Kimberly Renchen
Kimberly Renchen