

FLORIDA DEPARTMENT OF REVENUE

RULE DEVELOPMENT WORKSHOP

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25



DATE: August 15, 2024

TIME: Commenced at 2:00 p.m.
Concluded at 2:12 p.m.

REPORTED BY: JULIE CULVER
Notary Public in and for
The State of Florida at
Large

For the Record Reporting, Inc.
1500 Mahan Drive, Suite 140
Tallahassee, Florida 32308

1 COMMITTEE MEMBERS PRESENT:

2 Brinton Hevey

3 COUNSEL MEMBERS PRESENT:

4 Jennifer Ensley

5

6

7

8 CERTIFICATE OF REPORTER:

13

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

P R O C E E D I N G S

1
2 MR. HEVEY: Good afternoon. My name is
3 Brinton Hevey. I am interdepartmental project
4 administrator with the Department's Office of
5 Technical Assistance. And I will be leading
6 today's rule development workshop.

7 Today is August 15, 2024. This is a public
8 rule development workshop held pursuant to Section
9 120.54(3) of the Florida Statutes. A list of the
10 rules and forms that are the subject of this
11 workshop can be found on the agenda for today's
12 workshop, which is posted on the Department's
13 website.

14 A notice of rule development regarding the
15 subject rules and forms was published in the
16 August 1, 2024 edition of the *Florida*
17 *Administrative Registry*, Volume 50, No. 150.

18 MS. ENSLEY: Good afternoon. My name is
19 Jennifer Ensley. I am a revenue program
20 administrator with tax law administration and the
21 general tax administration program. I am the
22 corporate income tax coordinator. And I will
23 assist with providing information in response to
24 questions and comments we receive.

25 MR. HEVEY: After I go over information

1 regarding the workshop and webinar, a brief
2 explanation of the changes for each rule will be
3 presented by rule chapter. After each rule
4 chapter has been presented, we will open the floor
5 for any questions or comments regarding the
6 proposed rule text and form.

7 This workshop is taking place both in person
8 and via webinar. If anyone attending the workshop
9 via webinar experiences technical difficulty, use
10 the chat option to send a message.

11 As with other Department of Revenue rule
12 workshops and hearings, we do have a court
13 reporter to record the rule development workshop.
14 Before asking a question or providing a comment,
15 participants will need to state their name and
16 whom they represent. Please spell your first and
17 last name the first time that you speak. The
18 court reporter is participating remotely so we ask
19 that the meeting participants state their name
20 each time they speak.

21 For reference, the draft rules and forms are
22 on the Department's proposed rules web page at
23 floridarevenue.com/rule. Select the general tax
24 proposed rules drop down at the bottom of the
25 page, and then select the rule chapter for the

1 rules, and forms you would like to review.

2 We will take questions and comments after I
3 have presented each rule chapter. Currently, all
4 webinar participants are muted to avoid accidental
5 background noises and interruptions. We will
6 unmute participants if they have a comment or
7 question.

8 To let our staff know that you would like to
9 speak, webinar participants should raise their
10 hand using the icon on the grab tab to the left of
11 your control panel. Staff will call on
12 participants when it is their turn to speak. If
13 you do not wish to speak, please, send your
14 question or comment along with whom you represent
15 using the chat option and staff will read your
16 name and your question or comment aloud. Please
17 hold any questions or comments until the
18 explanation of each proposed rule by chapter is
19 completed. All comments received during the
20 workshop will be recorded by the court reporter.

21 We begin with Chapter 12-21 *Levy, Seizure,*
22 *and Sale of Property*, with Rule 12-21.205
23 *Departmental Levy of Frozen Assets Procedures.*
24 Amendments to Rule 12-21.205 incorporates the
25 provision of Section 21367 of the Florida Statute

1 laws of Florida to include all taxes, penalties,
 2 interest, costs, surcharges, and fees authorized
 3 by law in a garnishment or levy and to provide
 4 that a notice of levy may also be sent by personal
 5 service, electronic data interchanges, use of the
 6 internet, or by other electronic means.

7 Are there any questions or comments regarding
 8 the amendments to the Rule 12-21.205?

9 (NO RESPONSE.)

10 MR. HEVEY: Okay. Moving on, we go to
 11 Chapter 12-29, *Multitax Credits*; specifically,
 12 Rule 12-29.003, Public Use Forms. The amendments
 13 to Rule 12-29.003 adopted by reference to changes
 14 to from DR-336000; *The New Worlds Reading*
 15 *Initiative - Application For Tax Credit Allocation*
 16 *For Contributions to the Administrator*, Form
 17 DR-336100 *New Worlds Reading Initiative -*
 18 *Application For Rescindment of Previous Allocation*
 19 *of Tax Credit*. In order to incorporate the
 20 legislative amendment to section 1003.485 of the
 21 Florida Statute, it is provided in Section 4 of
 22 Chapter 2024-162 of the laws of Florida, which
 23 assigns the University of Florida Lastinger Center
 24 for Learning as the administrator of The New
 25 Worlds Reading Initiative. Amendment to the these

1 forms removed the request for an applicant to
2 identify the administrator to which a contribution
3 is being made. Further, a grammatical correction
4 to the sworn statement is included in form
5 DR-336000.

6 We will open the floor to any questions or
7 comment to this rule.

8 (NO RESPONSE.)

9 MR. HEVEY: Seeing none, we will move on to
10 *Chapter 12A-1, Sales and Use Tax*, beginning with
11 *Rule 12A-1.007, Aircraft, Boats, Mobile Homes, and*
12 *Motor Vehicles*. The proposed amendments to Rule
13 12A-1.007 incorporates changes to paragraph 12 --
14 212.05(1)(a) of the Florida Statute as provided by
15 Section 28, Chapter 2 -- 2024-158, the laws of
16 Florida, regarding the affidavit of a non-resident
17 purchaser of an aircraft, or boat, in Florida must
18 execute affirming that the boat or aircraft
19 qualifies for the exemption provided subsequent
20 paragraph 21205182 and attesting to the required
21 -- that the required documents will be timely
22 provided to the Department and to remove
23 provisions rendered obsolete by the legislative
24 amendment.

25 Further proposed amendments to Rule 12A-1.007

1 incorporate legislative changes to subparagraph
2 21205(c)(3) as provided in Section 28 of Chapter
3 2024-158 of the laws of Florida, which authorize a
4 business established to lease or rent motor
5 vehicles to pay tax on the purchase of a motor
6 vehicle instead of collecting tax on the
7 subsequent long-term lease of the rental of the
8 motor vehicle. For the proposed amendment to
9 12A-1.007 remove the requirement that a sale of
10 invoice be sworn before a notary for an occasional
11 or isolated sale of a boat, rig, or purchases sold
12 with a mobile home to be tax exempt.

13 We will move to 12A-1.097 *Public Use Forms*
14 and 12A-1.110 *Florida Tax Credits Scholarships*
15 *Program, motor vehicle sales tax credit*, which is
16 currently titled, *The Hope Scholarship Program*.
17 The proposed amendments to Rule 12A-1.097 and Rule
18 12A-1.110 implement legislative changes to Section
19 212.1832 of the Florida Statute. As provided in
20 Section 1 of 2024 of Chapter 2024-163 of the laws
21 of Florida, which merge the Hope Scholarship
22 Program within the Florida Tax Credit Scholarship
23 Program.

24 Additional proposed amendments to Rule
25 12A-1.097 incorporate changes to two applications

1 for temporary tax exemption Form DR-1214 and from
2 DR-1214DCP in order to include a sworn statement
3 as authorized by Section 213.37 of the Florida
4 Statutes and in accordance to other departmental
5 application.

6 I will now open the floor for any questions
7 or comments for these rules from Chapter 12A-1.

8 (NO RESPONSE.)

9 MR. HEVEY: Moving on to Chapter 12A-19,
10 *Communication Services Tax*, and specifically Rule
11 12A-19.100, *Public Use Forms*. The proposed
12 amendments to Rule 12A-19.100 adopted by reference
13 changes to the Florida Communications Services Tax
14 Return Form DR-70016 to update reporting periods
15 beginning January 2025 and remove returns for
16 reporting periods prior January 2024.

17 The amendments also separate the instructions
18 form DR-700016N from the tax return form
19 DR-700016.

20 Are there any questions or comments regarding
21 Rule 12A- 19.100?

22 (NO RESPONSE.)

23 MR. HEVEY: We move on to Rule 12B or Chapter
24 12B-7, *Severance Taxes, Fees, and Surcharges*, and
25 specifically Rule 12B-7.008 *Public Use Forms*. The

1 proposed amendments to Rule 12B-7.008 adopted by
 2 reference changes the three forms to implement the
 3 legislative changes made to Section 211.0254 of
 4 the Florida Statute as provided in Section 26 of
 5 2024-158, the laws of Florida, which allow for a
 6 credit beginning January 1, 2024 against any tax
 7 due on the production of oil, gas, or solid
 8 minerals. Under Section 211.02 or 211.025 for
 9 taxpayers who operate a childcare facility or make
 10 contributions to childcare facilities on behalf of
 11 the employees. The subject forms are the DR-144,
 12 which is the *Gas and Sulfur Production Quarterly*
 13 *Tax Return*. The *DR-145 Oil Production Monthly Tax*
 14 *Return*, and the *DR-145X, which is Oil Production*
 15 *Monthly Amended Tax Return*.

16 Are there any questions or comments regarding
 17 Rule 12B-7.008?

18 (NO RESPONSE.)

19 MR. HEVEY: And we will conclude with Chapter
 20 12C-1, Corporate Estate and Intangible Taxes,
 21 specifically Rule 12C-1.0019 -- 01915, and --
 22 which is *Credit For Qualified Railroad*
 23 *Reconstruction or Replacement Expenditures*, and
 24 Rule 12C-1.051 forms. The proposed amendments to
 25 Rule 12C-1.01915 and 12C-1.051 reflect legislative

1 changes made to Section 220.1915 of the Florida
2 Statute as amended by Section 40 of Chapter
3 2024-158 laws of Florida. By removing obsolete
4 provisions within the rule and the two forms used
5 to administer the tax credit, proposed amendments
6 Rule 12C-1.051 adopt a new form to implement the
7 *Individuals With Unique Abilities Tax Credit*
8 *Program* created by Section 41 of Chapter 2024-158
9 of the laws of Florida for taxpayers to operate.

10 (MULTIPLE SPEAKERS.)

11 MS. ENSLEY: For people -- for taxpayers that
12 employ certain individuals with intellectual or
13 physical disabilities.

14 MR. HEVEY: Thank you, Jenny. We will now
15 open the floor for questions and comments for
16 these rules from 12C-1.

17 (NO RESPONSE.)

18 MR. HEVEY: If anyone would like to submit
19 written comments, remembering that they become
20 public record, please do so by the close of
21 business on August -- or by Friday, August 23,
22 2024. Comments may be submitted via e-mail at
23 rulecomments@floridarevenue.com.

24 On behalf of the Department of Revenue, I
25 would like to thank each of you for participating

1 and sharing your comments with us. Your
2 participation is very helpful during the rule
3 promulgation process. This concludes the rule
4 development workshop.

5 (WHEREUPON, THE MEETING WAS CONCLUDED AT 2:12
6 P.M.)

7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

CERTIFICATE OF REPORTER

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25

STATE OF FLORIDA)
COUNTY OF LEON)

I, JULIE CULVER, certify that I was authorized to and did stenographically report the remote proceedings of the rule development workshop. The transcript is a true and complete record of my stenographic notes to the best of my ability within the limits and quality of the audio for the remote proceedings.

I further certify that I am not a relative, employee, attorney, or counsel of any of the parties, nor am I a relative or employee of any of the parties' attorney or counsel connected with the action, nor am I financially interested in the action.

DATED this 15th day of August, 2024.

Julie Culver

JULIE CULVER, Court Reporter

0**01915** [1] - 10:21**1****1** [3] - 3:16, 8:20, 10:6**1003.485** [1] - 6:20**12** [1] - 7:13**12-21** [1] - 5:21**12-21.205** [3] - 5:22, 5:24, 6:8**12-29** [1] - 6:11**12-29.003** [2] - 6:12, 6:13**120.54(3)** [1] - 3:9**12A** [1] - 9:21**12A-1** [2] - 7:10, 9:7**12A-1.007** [4] - 7:11, 7:13, 7:25, 8:9**12A-1.097** [3] - 8:13, 8:17, 8:25**12A-1.110** [2] - 8:14, 8:18**12A-19** [1] - 9:9**12A-19.100** [2] - 9:11, 9:12**12B** [1] - 9:23**12B-7** [1] - 9:24**12B-7.008** [3] - 9:25, 10:1, 10:17**12C-1** [2] - 10:20, 11:16**12C-1.0019** [1] - 10:21**12C-1.01915** [1] - 10:25**12C-1.051** [3] - 10:24, 10:25, 11:6**13** [1] - 2:8**140** [1] - 1:22**15** [2] - 1:7, 3:7**150** [1] - 3:17**1500** [1] - 1:22**15th** [1] - 13:18**19.100** [1] - 9:21**2****2** [1] - 7:15**2024** [8] - 1:7, 3:7, 3:16, 8:20, 9:16, 10:6, 11:22, 13:18**2024-158** [5] - 7:15, 8:3, 10:5, 11:3, 11:8**2024-162** [1] - 6:22**2024-163** [1] - 8:20**2025** [1] - 9:15**211.02** [1] - 10:8**211.025** [1] - 10:8**211.0254** [1] - 10:3**212.05(1)(a)** [1] - 7:14**212.1832** [1] - 8:19**21205(c)(3)** [1] - 8:2**21205182** [1] - 7:20**213.37** [1] - 9:3**21367** [1] - 5:25**220.1915** [1] - 11:1**23** [1] - 11:21**26** [1] - 10:4**28** [2] - 7:15, 8:2**2:00** [1] - 1:8**2:12** [2] - 1:8, 12:5**3****32308** [1] - 1:22**4****4** [1] - 6:21**40** [1] - 11:2**41** [1] - 11:8**5****50** [1] - 3:17**A****Abilities** [1] - 11:7**ability** [1] - 13:10**accidental** [1] - 5:4**accordance** [1] - 9:4**action** [2] - 13:15, 13:16**Additional** [1] - 8:24**administer** [1] - 11:5**administration** [2] - 3:20, 3:21**Administrative** [1] - 3:17**administrator** [4] - 3:4, 3:20, 6:24, 7:2**Administrator** [1] - 6:16**adopt** [1] - 11:6**adopted** [3] - 6:13, 9:12, 10:1**affidavit** [1] - 7:16**affirming** [1] - 7:18**afternoon** [2] - 3:2, 3:18**agenda** [1] - 3:11**Aircraft** [1] - 7:11**aircraft** [2] - 7:17, 7:18**Allocation** [2] - 6:15, 6:18**allow** [1] - 10:5**aloud** [1] - 5:16**Amended** [1] - 10:15**amended** [1] - 11:2**Amendment** [1] - 6:25**amendment** [3] - 6:20, 7:24, 8:8**Amendments** [1] - 5:24**amendments** [11] - 6:8, 6:12, 7:12, 7:25, 8:17, 8:24, 9:12, 9:17, 10:1, 10:24, 11:5**applicant** [1] - 7:1**application** [1] - 9:5**Application** [2] - 6:15, 6:18**applications** [1] - 8:25**Assets** [1] - 5:23**assigns** [1] - 6:23**assist** [1] - 3:23**Assistance** [1] - 3:5**AT** [1] - 12:5**attending** [1] - 4:8**attesting** [1] - 7:20**attorney** [2] - 13:13, 13:15**audio** [1] - 13:11**August** [6] - 1:7, 3:7, 3:16, 11:21, 13:18**authorize** [1] - 8:3**authorized** [3] - 6:2, 9:3, 13:6**avoid** [1] - 5:4**B****background** [1] - 5:5**become** [1] - 11:19**begin** [1] - 5:21**beginning** [3] - 7:10, 9:15, 10:6**behalf** [2] - 10:10, 11:24**best** [1] - 13:10**boat** [3] - 7:17, 7:18, 8:11**Boats** [1] - 7:11**bottom** [1] - 4:24**brief** [1] - 4:1**Brinton** [2] - 2:2, 3:3**business** [2] - 8:4, 11:21**BY** [1] - 1:10**C****Center** [1] - 6:23**certain** [1] - 11:12**CERTIFICATE** [2] - 2:8, 13:1**certify** [2] - 13:6,

13:12

changes [10] - 4:2, 6:13, 7:13, 8:1, 8:18, 8:25, 9:13, 10:2, 10:3, 11:1**Chapter** [13] - 5:21, 6:11, 6:22, 7:10, 7:15, 8:2, 8:20, 9:7, 9:9, 9:23, 10:19, 11:2, 11:8**chapter** [5] - 4:3, 4:4, 4:25, 5:3, 5:18**chat** [2] - 4:10, 5:15**childcare** [2] - 10:9, 10:10**close** [1] - 11:20**collecting** [1] - 8:6**Commenced** [1] - 1:8**comment** [5] - 4:14, 5:6, 5:14, 5:16, 7:7**comments** [13] - 3:24, 4:5, 5:2, 5:17, 5:19, 6:7, 9:7, 9:20, 10:16, 11:15, 11:19, 11:22, 12:1**COMMITTEE** [1] - 2:1**Communication** [1] - 9:10**Communications** [1] - 9:13**complete** [1] - 13:9**completed** [1] - 5:19**conclude** [1] - 10:19**CONCLUDED** [1] - 12:5**Concluded** [1] - 1:8**concludes** [1] - 12:3**connected** [1] - 13:15**contribution** [1] - 7:2**contributions** [1] - 10:10**Contributions** [1] - 6:16**control** [1] - 5:11**coordinator** [1] - 3:22**Corporate** [1] - 10:20**corporate** [1] - 3:22**correction** [1] - 7:3**costs** [1] - 6:2**counsel** [2] - 13:13, 13:15**COUNSEL** [1] - 2:3**COUNTY** [1] - 13:4**court** [3] - 4:12, 4:18, 5:20**Court** [1] - 13:20**created** [1] - 11:8**Credit** [5] - 6:15, 6:19, 8:22, 10:22, 11:7**credit** [3] - 8:15, 10:6,

11:5

Credits [2] - 6:11, 8:14**CULVER** [3] - 1:10, 13:6, 13:20**D****data** [1] - 6:5**DATE** [1] - 1:7**DATED** [1] - 13:18**Department** [3] - 4:11, 7:22, 11:24**DEPARTMENT** [1] - 1:1**Department's** [3] - 3:4, 3:12, 4:22**Departmental** [1] - 5:23**departmental** [1] - 9:4**DEVELOPMENT** [1] - 1:2**development** [6] - 3:6, 3:8, 3:14, 4:13, 12:4, 13:8**difficulty** [1] - 4:9**disabilities** [1] - 11:13**documents** [1] - 7:21**down** [1] - 4:24**DR-1214** [1] - 9:1**DR-1214DCP** [1] - 9:2**DR-144** [1] - 10:11**DR-145** [1] - 10:13**DR-145X** [1] - 10:14**DR-336000** [2] - 6:14, 7:5**DR-336100** [1] - 6:17**DR-700016** [1] - 9:19**DR-700016N** [1] - 9:18**DR-70016** [1] - 9:14**draft** [1] - 4:21**Drive** [1] - 1:22**drop** [1] - 4:24**due** [1] - 10:7**during** [2] - 5:19, 12:2**E****e-mail** [1] - 11:22**edition** [1] - 3:16**electronic** [2] - 6:5, 6:6**employee** [3] - 11:12, 13:13, 13:14**employees** [1] - 10:11**ENSLEY** [2] - 3:18, 11:11**Ensley** [2] - 2:4, 3:19**established** [1] - 8:4**Estate** [1] - 10:20**execute** [1] - 7:18

exempt [1] - 8:12
exemption [2] - 7:19, 9:1
Expenditures [1] - 10:23
experiences [1] - 4:9
explanation [2] - 4:2, 5:18

F

facilities [1] - 10:10
facility [1] - 10:9
fees [1] - 6:2
Fees [1] - 9:24
financially [1] - 13:16
first [2] - 4:16, 4:17
floor [4] - 4:4, 7:6, 9:6, 11:15
FLORIDA [2] - 1:1, 13:3
Florida [24] - 1:11, 1:22, 3:9, 3:16, 5:25, 6:1, 6:21, 6:22, 6:23, 7:14, 7:16, 7:17, 8:3, 8:14, 8:19, 8:21, 8:22, 9:3, 9:13, 10:4, 10:5, 11:1, 11:3, 11:9
floridarevenue.com/ rule [1] - 4:23
Form [3] - 6:16, 9:1, 9:14
form [5] - 4:6, 7:4, 9:18, 11:6
Forms [4] - 6:12, 8:13, 9:11, 9:25
forms [9] - 3:10, 3:15, 4:21, 5:1, 7:1, 10:2, 10:11, 10:24, 11:4
Friday [1] - 11:21
Frozen [1] - 5:23

G

garnishment [1] - 6:3
gas [1] - 10:7
Gas [1] - 10:12
general [2] - 3:21, 4:23
grab [1] - 5:10
grammatical [1] - 7:3

H

hand [1] - 5:10
hearings [1] - 4:12
held [1] - 3:8
helpful [1] - 12:2
Hevey [2] - 2:2, 3:3

HEVEY [9] - 3:2, 3:25, 6:10, 7:9, 9:9, 9:23, 10:19, 11:14, 11:18
hold [1] - 5:17
home [1] - 8:12
Homes [1] - 7:11
Hope [2] - 8:16, 8:21

I

icon [1] - 5:10
identify [1] - 7:2
implement [3] - 8:18, 10:2, 11:6
Inc [1] - 1:21
include [2] - 6:1, 9:2
included [1] - 7:4
income [1] - 3:22
incorporate [3] - 6:19, 8:1, 8:25
incorporates [2] - 5:24, 7:13
Individuals [1] - 11:7
individuals [1] - 11:12
information [2] - 3:23, 3:25
Initiative [3] - 6:15, 6:17, 6:25
instead [1] - 8:6
instructions [1] - 9:17
Intangible [1] - 10:20
intellectual [1] - 11:12
interchanges [1] - 6:5
interdepartmental [1] - 3:3
interest [1] - 6:2
interested [1] - 13:16
internet [1] - 6:6
interruptions [1] - 5:5
invoice [1] - 8:10
isolated [1] - 8:11

J

January [3] - 9:15, 9:16, 10:6
Jennifer [2] - 2:4, 3:19
Jenny [1] - 11:14
JULIE [3] - 1:10, 13:6, 13:20

L

Large [1] - 1:11
last [1] - 4:17
Lastinger [1] - 6:23
law [2] - 3:20, 6:3
laws [8] - 6:1, 6:22, 7:15, 8:3, 8:20, 10:5, 11:3, 11:9

leading [1] - 3:5
Learning [1] - 6:24
lease [2] - 8:4, 8:7
left [1] - 5:10
legislative [6] - 6:20, 7:23, 8:1, 8:18, 10:3, 10:25
LEON [1] - 13:4
Levy [2] - 5:21, 5:23
levy [2] - 6:3, 6:4
limits [1] - 13:10
list [1] - 3:9
long-term [1] - 8:7

M

Mahan [1] - 1:22
mail [1] - 11:22
means [1] - 6:6
meeting [1] - 4:19
MEETING [1] - 12:5
MEMBERS [2] - 2:1, 2:3
merge [1] - 8:21
message [1] - 4:10
minerals [1] - 10:8
Mobile [1] - 7:11
mobile [1] - 8:12
Monthly [2] - 10:13, 10:15
Motor [1] - 7:12
motor [4] - 8:4, 8:5, 8:8, 8:15
move [3] - 7:9, 8:13, 9:23
moving [2] - 6:10, 9:9
MR [9] - 3:2, 3:25, 6:10, 7:9, 9:9, 9:23, 10:19, 11:14, 11:18
MS [2] - 3:18, 11:11
MULTIPLE [1] - 11:10
Multitax [1] - 6:11
must [1] - 7:17
muted [1] - 5:4

N

name [6] - 3:2, 3:18, 4:15, 4:17, 4:19, 5:16
need [1] - 4:15
New [3] - 6:14, 6:17, 6:24
new [1] - 11:6
NO [6] - 6:9, 7:8, 9:8, 9:22, 10:18, 11:17
noises [1] - 5:5
non [1] - 7:16
non-resident [1] - 7:16

none [1] - 7:9
notary [1] - 8:10
Notary [1] - 1:10
notes [1] - 13:9
notice [2] - 3:14, 6:4

O

obsolete [2] - 7:23, 11:3
occasional [1] - 8:10
OF [5] - 1:1, 2:8, 13:1, 13:3, 13:4
Office [1] - 3:4
oil [1] - 10:7
Oil [2] - 10:13, 10:14
open [4] - 4:4, 7:6, 9:6, 11:15
operate [2] - 10:9, 11:9
option [2] - 4:10, 5:15
order [2] - 6:19, 9:2

P

P.M [1] - 12:6
p.m [2] - 1:8, 1:8
page [2] - 4:22, 4:25
panel [1] - 5:11
paragraph [2] - 7:13, 7:20
participants [6] - 4:15, 4:19, 5:4, 5:6, 5:9, 5:12
participating [2] - 4:18, 11:25
participation [1] - 12:2
parties [1] - 13:13
parties' [1] - 13:14
pay [1] - 8:5
penalties [1] - 6:1
people [1] - 11:11
periods [2] - 9:14, 9:16
person [1] - 4:7
personal [1] - 6:4
physical [1] - 11:13
place [1] - 4:7
posted [1] - 3:12
PRESENT [2] - 2:1, 2:3
presented [3] - 4:3, 4:4, 5:3
Previous [1] - 6:18
Procedures [1] - 5:23
proceedings [2] - 13:7, 13:11
process [1] - 12:3
production [1] - 10:7

Production [3] - 10:12, 10:13, 10:14
program [2] - 3:19, 3:21
Program [5] - 8:15, 8:16, 8:22, 8:23, 11:8
project [1] - 3:3
promulgation [1] - 12:3
Property [1] - 5:22
proposed [13] - 4:6, 4:22, 4:24, 5:18, 7:12, 7:25, 8:8, 8:17, 8:24, 9:11, 10:1, 10:24, 11:5
provide [1] - 6:3
provided [7] - 6:21, 7:14, 7:19, 7:22, 8:2, 8:19, 10:4
providing [2] - 3:23, 4:14
provision [1] - 5:25
provisions [2] - 7:23, 11:4
Public [5] - 1:10, 6:12, 8:13, 9:11, 9:25
public [2] - 3:7, 11:20
published [1] - 3:15
purchase [1] - 8:5
purchaser [1] - 7:17
purchases [1] - 8:11
pursuant [1] - 3:8

Q

Qualified [1] - 10:22
qualifies [1] - 7:19
quality [1] - 13:10
Quarterly [1] - 10:12
questions [10] - 3:24, 4:5, 5:2, 5:17, 6:7, 7:6, 9:6, 9:20, 10:16, 11:15

R

Railroad [1] - 10:22
raise [1] - 5:9
read [1] - 5:15
Reading [3] - 6:14, 6:17, 6:25
receive [1] - 3:24
received [1] - 5:19
Reconstruction [1] - 10:23
Record [1] - 1:21
record [3] - 4:13, 11:20, 13:9
recorded [1] - 5:20

reference [4] - 4:21, 6:13, 9:12, 10:2
reflect [1] - 10:25
regarding [7] - 3:14, 4:1, 4:5, 6:7, 7:16, 9:20, 10:16
Registry [1] - 3:17
relative [2] - 13:12, 13:14
remembering [1] - 11:19
remote [2] - 13:7, 13:11
remotely [1] - 4:18
remove [3] - 7:22, 8:9, 9:15
removed [1] - 7:1
removing [1] - 11:3
rendered [1] - 7:23
rent [1] - 8:4
rental [1] - 8:7
Replacement [1] - 10:23
report [1] - 13:7
REPORTED [1] - 1:10
Reporter [1] - 13:20
REPORTER [2] - 2:8, 13:1
reporter [3] - 4:13, 4:18, 5:20
reporting [2] - 9:14, 9:16
Reporting [1] - 1:21
represent [2] - 4:16, 5:14
request [1] - 7:1
required [2] - 7:20, 7:21
requirement [1] - 8:9
Rescindment [1] - 6:18
resident [1] - 7:16
response [1] - 3:23
RESPONSE [6] - 6:9, 7:8, 9:8, 9:22, 10:18, 11:17
Return [4] - 9:14, 10:13, 10:14, 10:15
return [1] - 9:18
returns [1] - 9:15
REVENUE [1] - 1:1
Revenue [2] - 4:11, 11:24
revenue [1] - 3:19
review [1] - 5:1
rig [1] - 8:11
Rule [22] - 5:22, 5:24, 6:8, 6:12, 6:13, 7:11, 7:12, 7:25, 8:17, 8:24, 9:10, 9:12,

9:21, 9:23, 9:25, 10:1, 10:17, 10:21, 10:24, 10:25, 11:6
RULE [1] - 1:2
rule [17] - 3:6, 3:8, 3:14, 4:2, 4:3, 4:6, 4:11, 4:13, 4:25, 5:3, 5:18, 7:7, 11:4, 12:2, 12:3, 13:8
rulecomments@floridarevenue.com [1] - 11:23
rules [8] - 3:10, 3:15, 4:21, 4:22, 4:24, 5:1, 9:7, 11:16

S

sale [2] - 8:9, 8:11
Sale [1] - 5:22
Sales [1] - 7:10
sales [1] - 8:15
Scholarship [3] - 8:16, 8:21, 8:22
Scholarships [1] - 8:14
section [1] - 6:20
Section [14] - 3:8, 5:25, 6:21, 7:15, 8:2, 8:18, 8:20, 9:3, 10:3, 10:4, 10:8, 11:1, 11:2, 11:8
seeing [1] - 7:9
Seizure [1] - 5:21
select [2] - 4:23, 4:25
send [2] - 4:10, 5:13
sent [1] - 6:4
separate [1] - 9:17
service [1] - 6:5
Services [2] - 9:10, 9:13
Severance [1] - 9:24
sharing [1] - 12:1
sold [1] - 8:11
solid [1] - 10:7
SPEAKERS [1] - 11:10
specifically [4] - 6:11, 9:10, 9:25, 10:21
spell [1] - 4:16
staff [2] - 5:8, 5:15
Staff [1] - 5:11
STATE [1] - 13:3
state [2] - 4:15, 4:19
State [1] - 1:11
statement [2] - 7:4, 9:2
Statute [6] - 5:25, 6:21, 7:14, 8:19, 10:4, 11:2

Statutes [2] - 3:9, 9:4
stenographic [1] - 13:9
stenographically [1] - 13:7
subject [3] - 3:10, 3:15, 10:11
submit [1] - 11:18
submitted [1] - 11:22
subparagraph [1] - 8:1
subsequent [2] - 7:19, 8:7
Suite [1] - 1:22
Sulfur [1] - 10:12
surcharges [1] - 6:2
Surcharges [1] - 9:24
sworn [3] - 7:4, 8:10, 9:2

T

tab [1] - 5:10
Tallahassee [1] - 1:22
Tax [11] - 6:15, 6:19, 7:10, 8:14, 8:22, 9:10, 9:13, 10:13, 10:15, 11:7
tax [12] - 3:20, 3:21, 3:22, 4:23, 8:5, 8:6, 8:12, 8:15, 9:1, 9:18, 10:6, 11:5
Taxes [2] - 9:24, 10:20
taxes [1] - 6:1
taxpayers [3] - 10:9, 11:9, 11:11
technical [1] - 4:9
Technical [1] - 3:5
temporary [1] - 9:1
term [1] - 8:7
text [1] - 4:6
THE [1] - 12:5
three [1] - 10:2
TIME [1] - 1:8
timely [1] - 7:21
titled [1] - 8:16
today [1] - 3:7
today's [2] - 3:6, 3:11
transcript [1] - 13:8
true [1] - 13:9
turn [1] - 5:12
two [2] - 8:25, 11:4

U

under [1] - 10:8
Unique [1] - 11:7
University [1] - 6:23
unmute [1] - 5:6
update [1] - 9:14

V

vehicle [3] - 8:6, 8:8, 8:15
Vehicles [1] - 7:12
vehicles [1] - 8:5
via [3] - 4:8, 4:9, 11:22
Volume [1] - 3:17

W

WAS [1] - 12:5
web [1] - 4:22
webinar [5] - 4:1, 4:8, 4:9, 5:4, 5:9
website [1] - 3:13
WHEREUPON [1] - 12:5
wish [1] - 5:13
WORKSHOP [1] - 1:2
workshop [11] - 3:6, 3:8, 3:11, 3:12, 4:1, 4:7, 4:8, 4:13, 5:20, 12:4, 13:8
workshops [1] - 4:12
Worlds [3] - 6:14, 6:17, 6:25
written [1] - 11:19