

AGENDA
FLORIDA DEPARTMENT OF REVENUE

Meeting Material Available on the web at:
<http://floridarevenue.com/opengovt/Pages/meetings.aspx>

MEMBERS

Governor Ron DeSantis
Attorney General James Uthmeier
Commissioner Wilton Simpson
Chief Financial Officer Blaise Ingoglia

June 9, 2026

**Contacts: Alec Yarger,
Deputy Executive Director
(850) 617-8324**

**Jamie Peate, Legislation Specialist
Office of Legislative and Cabinet Services
(850) 617-8324**

**9:00 A.M
LL-03
Tallahassee, Florida**

ITEM	SUBJECT	RECOMMENDATION
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- | | | |
|--|--|---------------------------|
| 1. Respectfully request approval of and authority to publish Notices of Proposed Rule in the Florida Administrative Register, for rules relating to General Tax Administration and the Child Support Program; and further request approval to file and certify with the Secretary of State for final adoption under Chapter 120, Florida Statutes, when the substance of those proposed rules remains unchanged and upon reaching the requirements for final adoption. | | RECOMMEND APPROVAL |
|--|--|---------------------------|

**(ATTACHMENT 1)
(ATTACHMENT 2)**

ATTACHMENT 1



June 9, 2026

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Cody Farrill, Deputy Chief of Staff

The Honorable Blaise Ingoglia, Chief Financial Officer
Attention: Robert Tornillo, Director, Cabinet Affairs

The Honorable James Uthmeier, Attorney General
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Wilton Simpson, Commissioner of Agriculture
Attention: India Holroyd, Cabinet Affairs Director

THRU: Jim Zingale, Executive Director

FROM: Frank DiMarco, Legislative and Cabinet Services Director

SUBJECT: Requesting Approval to File Notice of Proposed Rules and Hold Public Hearings;
and Requesting Approval of Filing and Certifying Proposed Rules for Final
Adoption if the Rules Remain Unchanged

Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact:

No impact. The Department has reviewed the proposed rules for compliance with Sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small business, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within one year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

What is the Department requesting?

Section 120.54(3)(a), F.S., requires the Department to obtain Governor and Cabinet approval to hold public hearings on proposed rules. The Department therefore requests approval to publish a Notice of Proposed Rule in the *Florida Administrative Register* for the following proposed rules:

- 12E-1.018 Liens (*Proposed Repeal*)
- 12E-1.028 Garnishment by Levy
- 12E-1.029 Financial Institution Data Matches

The Department further requests final adoption of these rules and approval to file and certify the rules with the Secretary of State pursuant to s. 120.54(3)(e)1., F.S., if the substance of the proposed rules, including materials incorporated by reference, remain unchanged upon reaching the date applicable to filing for final adoption pursuant to s. 120.54(3)(e)2., F.S.

Why are the proposed rules necessary?

The proposed rules are necessary to remove an obsolete rule and to clarify the Department's actions relating to levies and data matches with financial institutions.

What do the proposed rules do?

Rule 12E-1.018, F.A.C., Liens

- Remove an obsolete rule that is inconsistent with current law.

Rule 12E-1.028, F.A.C., Garnishment by Levy

- Clarify that the Department initiates a levy action when the amount of past-due or overdue support is greater than \$600 and greater than four times the total monthly support obligation, which includes current support and any payment on arrears.

Rule 12E-1.029, F.A.C., Financial Institution Data Matches

- Amend the standard agreement form to clarify restrictions for storing data on mobile devices, clarify when fees are payable, and when a purchase order number is provided.
- Correct a statutory citation and the name of the Federal Office of Child Support Enforcement.

Were comments received from external parties?

No. The Department published a Notice of Rule Development on March 12, 2026, and provided that, if requested in writing, and not deemed unnecessary by the agency head, a rule development workshop would be scheduled and noticed in the *Florida Administrative Register*. No request was received.

For each rule, attached are copies of:

- Summaries, which include:
 - Summary of Proposed Rules
 - Facts and Circumstances Justifying Proposed Rules
 - Federal Comparison Statements
 - Summary of Rule Development Workshop
- Proposed rule text
- Incorporated material

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12E-1, FLORIDA ADMINISTRATIVE CODE
CHILD SUPPORT PROGRAM
REPEALING RULE 12E-1.018
AMENDING RULE 12E-1.028 AND 12E-1.029

SUMMARY OF PROPOSED RULES

The proposed repeal of Rule 12E-1.018, F.A.C. (Liens), removes a rule that is obsolete and inconsistent with current law.

The proposed amendments to Rule 12E-1.028, F.A.C. (Garnishment by Levy), clarify that the Department initiates a levy action when the amount of past-due or overdue support is greater than \$600 and greater than four times the total monthly support obligation, which includes current support and any payment on arrears. The change is required to reflect current programming and procedure.

The proposed amendments to Rule 12E-1.029, F.A.C. (Financial Institution Data Matches), amends the standard agreement form to clarify restrictions for storing data on mobile devices, clarify when fees are payable, and when a purchase order number is provided. The proposed amendments also correct a statutory citation and the name of the Federal Office of Child Support Enforcement.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULES

The proposed repeal of Rule 12E-1.018, F.A.C. (Liens), is necessary to remove a rule that is obsolete and inconsistent with current law.

The proposed amendments to Rule 12E-1.028, F.A.C. (Garnishment by Levy), are necessary to clarify when the Department initiates a levy action.

The proposed amendments to Rule 12E-1.029, F.A.C. (Financial Institution Data Matches), are necessary to amend the standard agreement form, correct a statutory citation, and correct the name of the Federal Office of Child Support Enforcement.

FEDERAL COMPARISON STATEMENT

The provisions contained in these rules do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 12, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on March 12, 2026 (Vol. 52, No. 49), to advise the public of the proposed changes to Rules 12E-1.018, 12E-1.028, and 12E-1.029, F.A.C., and to provide that, if requested in writing, and not deemed unnecessary by the agency head, a rule development workshop would be scheduled and noticed in the *Florida Administrative Register*. No request has been received, and no workshop has been held. No written comments have been received by the Department.

NOTICE OF PROPOSED RULE

DEPARTMENT OF REVENUE

CHILD SUPPORT PROGRAM

RULE NO: RULE TITLE:

12E-1.018 Liens

12E-1.028 Garnishment by Levy

12E-1.029 Financial Institution Data Matches

PURPOSE AND EFFECT: The purpose of the proposed repeal of Rule 12E-1.018, F.A.C. (Liens), is to remove a rule that is obsolete and inconsistent with current law. The purpose of proposed Rule 12E-1.028, F.A.C. (Garnishment by Levy), is to clarify that the Department initiates a levy action when the amount of past-due or overdue support is greater than \$600 and greater than four times the total monthly support obligation, which includes current support and any payment on arrears. The change is required to reflect current programming and procedure. The purpose of proposed Rule 12E-1.029, F.A.C. (Financial Institution Data Matches), is to amend the standard agreement form to clarify restrictions for storing data on mobile devices, clarify when fees are payable, and when a purchase order number is provided. The proposed amendment also corrects a statutory citation and the name of the Federal Office of Child Support Enforcement.

SUMMARY: The proposed repeal of Rule 12E-1.018, F.A.C. (Liens), removes a rule that is obsolete and inconsistent with current law. The proposed amendments to Rule 12E-1.028, F.A.C. (Garnishment by Levy), clarify when the Department initiates a levy action. The proposed amendments to Rule 12E-1.029, F.A.C. (Financial Institution Data Matches), amend the standard agreement form, correct a statutory citation, and correct the name of the Federal Office of Child Support Enforcement.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE

RATIFICATION: The Agency has determined that these rules will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rules. A Statement of Estimated Regulatory Cost has not been prepared by the agency. The Agency has determined that the proposed rules are not expected to require legislative ratification based on the Statement of Estimated Regulatory Cost or if no Statement of Estimated Regulatory Cost is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs

(SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a Statement of Estimated Regulatory Costs, as set forth in Section 120.541(2)(a), F.S.

Any person wishing to provide information regarding a Statement of Estimated Regulatory Costs, or provide a proposal for a lower cost regulatory alternative, must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 409.2557(3)(i), 409.25656(11), 409.25657(6) FS.

LAW IMPLEMENTED: 319.24, 409.25656, 409.25657, 409.2575 FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE SCHEDULED AND ANNOUNCED IN THE FAR.

NOTICE UNDER THE AMERICANS WITH DISABILITIES ACT: Any person requiring special accommodations to participate in any rulemaking proceeding before the Child Support Program is asked to advise the Department at least 48 hours before such proceeding by contacting Bobby York at (850) 617-8037. Persons with hearing or speech impairments may contact the Department by using the Florida Relay Service, which can be reached at (800) 955-8770 (Voice) and (800) 955-8771 (TTY).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Bobby York, Government Analyst II, Child Support Program, Department of Revenue, P.O. Box 8030, Mail Stop 2-4464, Tallahassee, Florida 32314-8030, Telephone: (850) 617-8037.

THE FULL TEXT OF THE PROPOSED RULE IS:

12E-1.018 Liens.

Rulemaking Authority 409.2557(3)(i) FS. Law Implemented 319.24, 409.2575 FS. History—New 6-17-92, Amended 7-20-94, Formerly 10C-25.015, Repealed.

12E-1.028 Garnishment by Levy.

(1) and (2) No change.

(3) Case Selection.

(a) The Department initiates a levy action when:

1. The amount of past-due or overdue support is greater than \$600 ~~or~~ and greater than four times the total monthly support obligation, which includes current support and any payment on arrears;

2. through 4. No change.

(b) No change.

(4) through (14) No change.

Rulemaking Authority 409.2557(3)(i), 409.25656(11) FS. Law Implemented 409.25656 FS. History—New 4-3-02, Amended 4-16-20, 11-12-20, 11-21-21, 6-9-22, 9-14-23,_____.

12E-1.029 Financial Institution Data Matches.

(1) Procedures for Entering into Agreements With Financial Institutions.

(a) The Department sends an Agreement for Financial Institution Data Matching (Form CS-EF134)

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-xxxxx 15854>), incorporated herein by reference, effective ~~xx/xx 09/23~~, for the operation of the data match system described in Section 409.25657(2), F.S., to each financial institution doing business in Florida meeting the definition of a financial institution in Section 409.25657(1)(a), F.S., that has not elected to participate in the Federal Office of Child Support Enforcement Services national data match process specified in paragraph (c).

(b) The financial institution's electronic files containing data match records must be prepared according to the specifications prescribed by the Federal Office of Child Support Enforcement Services Multistate Financial Institution Data Match Specifications Handbook, Version 3.0, December 30, 2020,

(<http://www.flrules.org/Gateway/reference.asp?No=Ref-15856>), incorporated herein by reference, effective 09/23.

The Department will maintain the confidentiality of information exchanged as required by section 409.2579

~~409.2479(1)~~, F.S., and 45 C.F.R. § 303.21 (10-1-21) ([http://www.flrules.org/Gateway/reference.asp?No=Ref-](http://www.flrules.org/Gateway/reference.asp?No=Ref-15855)

15855), incorporated herein by reference, effective 09/23. Members of the public may obtain copies of the

Multistate Financial Institution Data Match Specifications Handbook and 45 C.F.R. § 303.21, without cost, by

writing to the Florida Department of Revenue, Mail Stop 2-4464, 5050 West Tennessee Street, Tallahassee, Florida 32399.

(c) No change.

(2) and (3) No change.

Rulemaking Authority 409.2557(3)(i), 409.25657(6) FS. Law Implemented 409.25657 FS. History—New 1-23-03, Amended 4-5-16, 3-25-20, 9-14-23,_____.

NAME OF PERSON ORIGINATING PROPOSED RULE: Bobby York

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR: March 12, 2026



Agreement for Financial Institution Data Matching

This Agreement, entered into by and between the Florida Department of Revenue, Child Support Program (“the Department”) and _____ (“the Financial Institution”), together referred to herein as “the Parties,” is for the purpose of exchanging information as provided by section 409.25657, Florida Statutes. The Financial Institution’s FEIN is _____.

I. Data Matching

A. The Parties will proceed according to the method selected:

1. Method 1 – All Accounts Method

The Financial Institution will provide the Department with quarterly electronic data files identifying the Financial Institution’s open accounts. The data files will be provided in the manner specified by Method 1 of the Federal Office of Child Support Services Multistate Financial Institution Data Match Specifications Handbook, Version 3.0, December 30, 2020 (incorporated by reference in Rule 12E-1.029, F.A.C.) (OCSS Handbook) and in the frequency specified by I.C of this Agreement. A file will identify all open accounts as of the date the file is produced.

2. Method 2 – Matched Accounts Method

The Department will provide the Financial Institution with quarterly electronic data files identifying individuals by name and social security number who owe past-due support. The Financial Institution will match the electronic data file against its open accounts. The Financial Institution’s open account data that matches to the Department’s data file will be provided to the Department in the manner specified by Method 2 of the OCSS Handbook. The Financial Institution will return a match file to the Department within fifteen (15) business days after receiving or downloading the Department’s data file.

B. Data Exchange Protocol

The Financial Institution will perform the data matching requirements under this Agreement using Secure File Transfer Protocol (SFTP) by:

1. Employing or contracting with a third-party service provider.
2. Exchanging data files directly with the Department.

C. Match Schedule

Data matching will occur during the following months of each calendar quarter:

- Q1. _____
Q2. _____
Q3. _____
Q4. _____

II. Confidentiality and Data Safeguarding

The Parties agree that the data provided to and received from the other Party in performing the work under this Agreement is confidential and will be used solely for the purposes specified in sections 409.25657 and 409.25656, Florida Statutes. The Parties further agree to:

- A. Maintain confidentiality of information exchanged as required by section 409.2579 ~~409.2479(1)~~, Florida Statutes, and 45 C.F.R. § 303.21 (incorporated by reference in Rule 12E-1.029, F.A.C.).
- B. Comply with the Florida Cybersecurity Standards in Rule Chapter 60GG-2, Florida Administrative Code, as applicable.
- C. Take all action required by state and federal law in the event of a data breach. A Party that becomes aware of a suspected or known data breach will notify the other Party within 24 hours of the discovery of the breach or unauthorized disclosure of confidential information.
- D. Establish managerial, operational, and technical safeguards to maintain confidentiality and prevent unauthorized access, use or disclosure of the confidential information as required by state and federal laws, rules and regulations.
- E. Restrict access to and disclosure of information exchanged to authorized personnel who need the information to perform official duties in connection with the purposes of this Agreement.
- F. Not store data received from the other Party on a mobile storage device or mobile computing device.
- ~~G.F.~~ Process and store the information exchanged in the United States and prohibit access to the information exchanged by persons outside the United States.
- ~~G.~~ ~~Ensure if either a Party or a subcontractor uses a Cloud service provider to store or process data obtained under this Agreement, the provider must be certified Fed Ramp Compliant and must comply with the security requirements in this Agreement. The Parties agree to prohibit storage of the information exchanged on mobile devices.~~
- H. Delete all interface files and nonmatching records received from the other Party, including all copies containing the data, within 90 days of receipt.
- I. Complete annual security and privacy awareness training for all authorized personnel with access to the information exchanged. The training, to be provided by the Department, will describe the user's responsibility for proper use and protection of the confidential information exchanged, potential indicators of insider threat, and the possible sanctions for misuse of the information exchanged. Each user will complete an annual acknowledgment upon completion of the training.
- J. Ensure that if the Financial Institution uses a subcontractor for data processing or storage of data, the Financial Institution shall assume toward the subcontractor all obligations and responsibilities that the Department assumes under this Agreement toward the Financial Institution, and the subcontractor shall assume toward the Financial Institution all the same obligations, duties and responsibilities which the Financial

Institution assumes toward the Department under this Agreement. If the Department uses a subcontractor for data processing or storage of data, the Department shall assume toward the subcontractor all obligations and responsibilities that the Financial Institution assumes, under the Agreement, toward the Department, and the subcontractor shall assume toward the Department all the same obligations, duties and responsibilities which the Department assumes toward the Financial Institution under this Agreement.

III. Fees

- A. The Financial Institution is entitled to a reasonable fee for its services, as defined by Rule 12E-1.029(3), Florida Administrative Code.
1. The Financial Institution elects to receive fees for its services.
 2. The Financial Institution waives fees.
- B. If the Financial Institution elects to receive fees, the following terms and conditions apply:
1. If Method 1 is used as provided by I.A.1, the Department will pay \$50 per quarter for each data match conducted; if Method 2 is used as provided by I.A.2, the Department will pay \$250 per quarter for each data match conducted; and if the Financial Institution participates in multi-state financial institution data matching sponsored by the Federal Office of Child Support Services, the Department will pay an additional \$100 per quarter for each data match conducted.
 2. An itemized invoice must be submitted each quarter to the Department's billing contact in IV.B by email or U.S. mail within thirty (30) days after submission of the Financial Institution's data file to the Department.
 3. Invoices must contain:
 - a. The Financial Institution's name and mailing address.
 - b. The amount of the applicable fee.
 - c. The month and year in which the data was provided.
 - d. The annual purchase order number provided by the Department.

~~For the period _____ to _____, the purchase order number is _____.~~
~~A new purchase order will be issued by the Department annually thereafter.~~
~~Notice of subsequent purchase order numbers will be provided annually to the Financial Institution's Agreement Manager by the Department.~~
 - e. A contact name and phone number.
 4. Upon request, the Financial Institution must provide the Department with documentation of data matching costs incurred and an itemized statement of data matching services rendered.

After execution of the contract, and annually thereafter, the Department's Agreement Manager will provide the purchase order number to the Financial Institution's Agreement Manager.

IV. Contact Information

A. Financial Institution

Agreement Manager:
Address:
Phone #:
E-mail:

Technical Contact: [REDACTED]
Phone #:
E-mail:

Billing Contact:
Address:
Phone #:
E-mail:

Third-Party Service Provider (if applicable): [REDACTED]
Contact Person: [REDACTED]
Address:
Phone #:
E-mail:

Garnishment Contact:
Address:
Phone #:
E-mail:

B. Department of Revenue

Agreement Manager:
Address:
Phone #:
E-mail:

Technical Contact: [REDACTED]
Phone #:
E-mail:

Billing Contact:
Address:
Phone #:
E-mail:

Correspondence and other communications will be addressed to the applicable points of contact. Changes in contact information will be provided in writing to the other Party's Agreement Manager.

V. Term

This Agreement becomes effective on _____, or when signed by both Parties, whichever occurs later and remains in effect until _____. The Agreement may be renewed for up to five years by mutual agreement of the Parties. Either party may terminate this Agreement at will upon thirty days advance written notice to the other Party. Each Party bears its own costs.

IN WITNESS THEREOF, the Parties have caused this Agreement to be signed and delivered by their duly authorized representatives as of the date set forth below.

**For DEPARTMENT OF REVENUE
STATE OF FLORIDA**

For FINANCIAL INSTITUTION

Signature

Signature

Name

Name

Title

Title

DATE: _____

DATE: _____

Office of the General Counsel
Department of Revenue
Legal Review

BY: _____

DATE: _____

ATTACHMENT 2



June 9, 2026

MEMORANDUM

TO: The Honorable Ron DeSantis, Governor
Attention: Cody Farrill, Deputy Chief of Staff

The Honorable Blaise Ingoglia, Chief Financial Officer
Attention: Robert Tornillo, Director, Cabinet Affairs

The Honorable James Uthmeier, Attorney General
Attention: Erin Sumpter, Director of Cabinet Affairs

The Honorable Wilton Simpson, Commissioner of Agriculture
Attention: India Steinbaugh, Cabinet Affairs Director

THRU: Jim Zingale, Executive Director

FROM: Frank DiMarco, Director, Legislative and Cabinet Services

SUBJECT: Requesting Approval to File Notices of Proposed Rule and Hold Public Hearings;
and Requesting Approval of Filing and Certifying Proposed Rules for Final
Adoption if the Rules Remain Unchanged

Statement of Sections 120.54(3)(b) and 120.541, F.S., Impact:

No impact. The Department has reviewed the proposed rules for compliance with sections 120.54(3)(b) and 120.541, F.S. The proposed rules will not likely have an adverse impact on small businesses, small counties, or small cities, and they are not likely to have an increased regulatory cost in excess of \$200,000 within one year. Additionally, the proposed rules are not likely to have an adverse impact or increased regulatory costs in excess of \$1,000,000 within five years.

What is the Department requesting?

Section 120.54(3)(a), F.S., requires the Department to obtain Governor and Cabinet approval to hold public hearings for the proposed rules. The Department therefore requests approval to publish Notices of Proposed Rule in the *Florida Administrative Register* for the following proposed rules:

Chapter 12-17 Agreements for Scheduling Payments of Liabilities

- Rule 12-17.008, F.A.C., Terms of Stipulated Time Payment Agreements

Chapter 12A-1 Sales and Use Tax

- Rule 12A-1.097, F.A.C., Public Use Forms

The Department further requests final adoption of these rules and approval to file and certify the rules with the Secretary of State pursuant to section 120.54(3)(e)1., F.S., if the substance of the proposed rule including materials incorporated by reference, remain unchanged upon reaching the date applicable to filing for adoption pursuant to section 120.54(3)(e)2., F.S.

Why are the proposed rules necessary?

These rule changes are necessary to remove reference to a statute, to amend two forms used to administer the Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit, and four forms used to administer the registration of coin-operated amusement machines.

What do the proposed rules do?

Terms of Stipulated Time Payment Agreements, Rule 12-17.008, F.A.C.: This rulemaking amends Rule 12-17.008, F.A.C., by removing the reference to s. 213.75, F.S., from paragraph (1)(d) because stipulated agreements are authorized in s. 213.21(4), F.S.

Public Use Forms, Rule 12A-1.097, F.A.C.: This rulemaking amends Rule 12A-1.097, F.A.C., to incorporate updates to forms DR-HS1, Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit, Contribution Election, and DR-HS2, Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit, Dealer Contribution Collection Report, to reflect the specific participating eligible nonprofit scholarship-funding organizations and to provide motor vehicle dealers, private tag agencies, and county tax collectors receiving contributions under this program, with the mailing address for contribution payments received under the Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit. Further, to incorporate updates to forms DR-18, Application for Amusement Machine Certificate, DR-18N, Application for Amusement Machine Certificate, General Information and Instructions, DR-18R, Amusement Machine Certificate Renewal Application, and DR-18RS, Amusement Machine Certificate Renewal Application Second Notice, to clarify that the registration does not authorize the operation or possession of any machine that is unlawful under chapter 849, F.S., and to add an attestation affidavit to three forms.

Were comments received from external parties?

The Department published a Notice of Rule Development for Rule 12-17.008, F.A.C., on March 3, 2026, and scheduled a workshop for March 17, 2026, if requested in writing. One request for a workshop was received requesting more specific information regarding why s. 213.75, F.S., is proposed to be removed from Rule 12-17.008(1)(d), F.A.C. This request was resolved via email and the request for a workshop was withdrawn. No further requests for a workshop were received by the agency. No workshop was held. No further written comments were received by the agency.

The Department published a Notice of Rule Development for Rule 12A-1.097, F.A.C., related to the Florida Tax Credit Scholarship Program on April 23, 2026, and scheduled a workshop for May 7, 2026, if requested in writing. No written requests for a workshop were received. No workshop was held. No written comments were received by the agency.

The Department published a second Notice of Rule Development Rule 12A-1.097, F.A.C., related to coin-operated amusement machines on May 7, 2026, stating if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the

Florida Administrative Register. One written request was received for a workshop and copies of the four drafted forms used to administer coin-operated amusement machines. A workshop was held on May 21, 2026. No further written comments were received by the agency. No changes have been made to the four forms as a result of the workshop.

For each rule, attached are copies of:

- Summaries, which include:
 - Summary of Proposed Rules
 - Facts and Circumstances Justifying Proposed Rules
 - Federal Comparison Statements
 - Summary of Rule Development Workshops
- Proposed rule text
- Proposed amended forms

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12-17, FLORIDA ADMINISTRATIVE CODE
AGREEMENTS FOR SCHEDULING PAYMENTS OF LIABILITIES
AMENDING RULE 12-17.008

SUMMARY OF PROPOSED RULE

The proposed amendment to Rule 12-17.008, F.A.C., removes the reference to s. 213.75, F.S., from paragraph (1)(d).

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendment to Rule 12-17.008, F.A.C., is to remove the reference to s. 213.75, F.S., from paragraph (1)(d) because stipulated agreements are authorized in s. 213.21(4), F.S.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MARCH 17, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on March 3, 2026 (Vol. 52, No. 42), to advise the public of the draft changes to Rule 12-17.008, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. One written request for a workshop was received by the agency requesting more specific information regarding why s. 213.75, F.S., is proposed to be removed from Rule 12-17.008 (1)(d), F.A.C. The written request for more information was resolved via email and the request for a workshop was withdrawn. No further requests for a workshop were received by the agency. No workshop was held. No further written comments were received by the agency.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

12-17: Agreements for Scheduling Payments of Liabilities

RULE NO.: RULE TITLE:

12-17.008: Terms of Stipulated Time Payment Agreements

PURPOSE AND EFFECT: The purpose of the proposed amendment to Rule 12-17.008, F.A.C., is to remove the reference to s. 213.75, F.S., from paragraph (1)(d) because stipulated agreements are authorized in s. 213.21(4), F.S.

SUMMARY: The proposed amendment to Rule 12-17.008, F.A.C., removes the reference to s. 213.75, F.S., from paragraph (1)(d).

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 213.06(1), 213.21(5) FS.

LAW IMPLEMENTED: 213.21(4) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building TBD, Room TBD, Tallahassee, Florida 32399.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12-17.008 Terms of Stipulated Time Payment Agreements.

(1) Every stipulated time payment agreement will include a discussion and determination of each of the following issues:

(a) through (c) No change.

(d) How the Department will allocate each payment to reduce the outstanding liabilities, ~~as provided by Section 213.75, F.S.~~

(2) through (6) No change.

Rulemaking Authority 213.06(1), 213.21(5) FS. Law Implemented 213.21(4) FS. History—New 10-4-89, Amended 10-5-92, 6-15-93, 4-29-03, 3-12-14,___.

NAME OF PERSON ORIGINATING PROPOSED RULE:

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR:

STATE OF FLORIDA
DEPARTMENT OF REVENUE
CHAPTER 12A-1, FLORIDA ADMINISTRATIVE CODE
SALES AND USE TAX
AMENDING RULE 12A-1.097

SUMMARY OF PROPOSED RULE

The proposed amendments to Rule 12A-1.097, F.A.C., are regarding two forms used for the Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit, and four forms used for the administration of coin-operated amusement machines.

FACTS AND CIRCUMSTANCES JUSTIFYING PROPOSED RULE

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., (Public Use Forms) is to adopt, by reference, revisions to forms DR-HS1, Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit, Contribution Election, and DR-HS2, Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit, Dealer Contribution Collection Report, to reflect the specific participating eligible nonprofit scholarship-funding organizations and to provide motor vehicle dealers, private tag agencies, and county tax collectors receiving contributions under this program, with the mailing address for contribution payments received under the Florida Tax Credit Scholarship Program.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., (Public Use Forms) is to adopt, by reference, revisions to form DR-18, Application for Amusement Machine Certificate, form DR-18N, Application for Amusement Machine Certificate, General Information and Instructions, form DR-18R, Amusement Machine Certificate Renewal Application, and form DR-18RS, Amusement Machine Certificate Renewal Application Second Notice, that are used to administer the registration of coin-operated amusement machines, to state that the registration of amusement machines does not authorize the operation or possession of any machine that is unlawful under chapter 849, F.S., and to include an attestation acknowledgment that the operator is registering machines which offer only games of skill and do not use mechanical slot reels, video depictions of slot reels, or the representation of any casino, banking card game, or bingo game, to three of the forms.

FEDERAL COMPARISON STATEMENT

The provisions contained in this rule do not conflict with comparable federal laws, policies, or standards.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

May 7, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on April 23, 2026 (Vol. 52, No. 79), to advise the public of the draft changes to Rule 12A-1.097, F.A.C., and to provide that, if requested in writing, a rule development workshop would be held on May 7, 2026. No written requests for a workshop were received by the agency. No workshop was held. No written comments were received by the agency.

SUMMARY OF RULE DEVELOPMENT WORKSHOP

MAY 21, 2026

A Notice of Proposed Rule Development was published in the *Florida Administrative Register* on March 6, 2026 (Vol. 52, No. 88), to advise the public of the draft changes to Rule 12A-1.097, F.A.C., and to provide that, if requested in writing and not deemed unnecessary by the agency head, a rule development workshop would be noticed in the next available *Florida Administrative Register*. One written request for a workshop was received by the agency, as well as copies of the four drafted forms used to administer coin-operated amusement machines. A workshop was held on May 21, 2026. No further written comments were received by the agency. No changes have been made to the four forms as a result of the workshop.

Notice of Proposed Rule

DEPARTMENT OF REVENUE

12A-1: Sales and Use Tax

RULE NO.: RULE TITLE:

12A-1.097: Public Use Forms

PURPOSE AND EFFECT: The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., (Public Use Forms), is to adopt, by reference, revisions to forms DR-HS1, Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit, Contribution Election, and DR-HS2, Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit, Dealer Contribution Collection Report, to reflect the specific participating eligible nonprofit scholarship-funding organizations and to provide motor vehicle dealers, private tag agencies, and county tax collectors receiving contributions under this program, with the mailing address for contribution payments received under the Florida Tax Credit Scholarship Program.

The purpose of the proposed amendments to Rule 12A-1.097, F.A.C., (Public Use Forms), is to adopt, by reference, revisions to form DR-18, Application for Amusement Machine Certificate, form DR-18N, Application for Amusement Machine Certificate, General Information and Instructions, form DR-18R, Amusement Machine Certificate Renewal Application, and form DR-18RS, Amusement Machine Certificate Renewal Application Second Notice, that are used to administer the registration of coin-operated amusement machines, to state that the registration of amusement machines does not authorize the operation or possession of any machine that is unlawful under chapter 849, F.S., and to include an attestation acknowledgment that the operator is registering machines which offer only games of skill and do not use mechanical slot reels, video depictions of slot reels, or the representation of any casino, banking card game, or bingo game, to three of the forms.

SUMMARY: The proposed amendments to Rule 12A-1.097, F.A.C., are regarding two forms used for the Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit, and four forms used for the administration of coin-operated amusement machines.

SUMMARY OF STATEMENT OF ESTIMATED REGULATORY COSTS AND LEGISLATIVE RATIFICATION:

The Agency has determined that this will not have an adverse impact on small business or likely increase directly or indirectly regulatory costs in excess of \$200,000 in the aggregate within one year after the implementation of the rule. A SERC has not been prepared by the Agency.

The Agency has determined that the proposed rule is not expected to require legislative ratification based on the statement of estimated regulatory costs or if no SERC is required, the information expressly relied upon and described herein: 1) no requirement for the Statement of Economic Regulatory Costs (SERC) was triggered under Section 120.541(1), F.S.; and 2) based on past experiences regarding rules of this nature, the adverse impact or regulatory cost, if any, do not exceed nor would exceed any one of the economic analysis criteria in a SERC, as set forth in Section 120.541(2)(a), F.S.

Any person who wishes to provide information regarding a statement of estimated regulatory costs, or provide a proposal for a lower cost regulatory alternative must do so in writing within 21 days of this notice.

RULEMAKING AUTHORITY: 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b), 212.08(7), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS.

LAW IMPLEMENTED: 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2) FS.

IF REQUESTED WITHIN 21 DAYS OF THE DATE OF THIS NOTICE, A HEARING WILL BE HELD AT THE DATE, TIME AND PLACE SHOWN BELOW (IF NOT REQUESTED, THIS HEARING WILL NOT BE HELD):

DATE AND TIME: TBD

PLACE: 2450 Shumard Oak Boulevard, Building TBD, Room TBD, Tallahassee, Florida 32399.

Pursuant to the provisions of the Americans with Disabilities Act, any person requiring special accommodations to participate in this workshop/meeting is asked to advise the agency at least 48 hours before the workshop/meeting by contacting: Tonya Fulford at (850)717-6799. If you are hearing or speech impaired, please contact the agency using the Florida Relay Service, 1(800)955-8771 (TDD) or 1(800)955-8770 (Voice).

THE PERSON TO BE CONTACTED REGARDING THE PROPOSED RULE IS: Martha Gregory, Office of Technical Assistance, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone (850)717-6041, email RuleComments@floridarevenue.com.

THE FULL TEXT OF THE PROPOSED RULE IS:

12A-1.097 Public Use Forms.

(1) The following public use forms and instructions are employed by the Department in its dealings with the public related to the administration of Chapter 212, F.S. These forms are hereby incorporated by reference in this rule.

(a) Copies of these forms, except those denoted by an asterisk (*), are available, without cost, by: 1) downloading the form from the Department’s website at floridarevenue.com/forms; or, 2) calling the Department at (850)488-6800, Monday through Friday, (excluding holidays); or, 3) writing the Florida Department of Revenue, Taxpayer Services, Mail Stop 3-2000, 5050 West Tennessee Street, Tallahassee, Florida 32399-0112. Persons with hearing or speech impairments may call the Florida Relay Service at 711, 1(800)955-8770 (Voice) and 1(800)955-8771 (TTY).

(b) Forms (certifications) specifically denoted by an asterisk (*) are issued by the Department upon final approval of the appropriate application. Defaced copies of certifications, for purposes of example, may be obtained by written request directed to:

Florida Department of Revenue
 Taxpayer Services
 Mail Stop 3-2000
 5050 West Tennessee Street
 Tallahassee, Florida 32399-0112.

Form Number	Title	Effective Date
(2) through (7) No change.		
(8)(a) DR-18	Application for Amusement Machine Certificate (R. XX/XX01/16) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX06366)	XX/XX01/16
(b) DR-18N	Application for Amusement Machine Certificate General Information	XX/XX01/16

	and Instructions (R. <u>XX/XX</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX06366)	
(c) DR-18R	Amusement Machine Certificate Renewal Application (R. <u>XX/XX03/17</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX07853)	<u>XX/XX03/17</u>
(d) DR-18RS	Amusement Machine Certificate Renewal Application Second Notice (R. <u>XX/XX03/17</u>) (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX07854)	<u>XX/XX03/17</u>
(9) through (21) No change.		
(22)(a) DR-HS1	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Contribution Election (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX17776)	<u>XX/XX02/25</u>
(b) DR-HS2	Florida Tax Credit Scholarship Program – Motor Vehicle Sales Tax Credit – Dealer Contribution Collection Report (http://www.flrules.org/Gateway/reference.asp?No=Ref-XXXXXX17777)	<u>XX/XX02/25</u>
(c) No change.		

Rulemaking Authority 201.11, 202.17(3)(a), 202.22(6), 202.26(3), 212.05(1)(a)2.f., 212.0515(7), 212.06(5)(b)13., 212.0596(3), 212.07(1)(b), 212.08(7), 212.11(5)(b), 212.12(1)(a)2., 212.18(2), (3), 212.183, 213.06(1), 288.1258(4)(c), 376.70(6)(b), 376.75(9)(b), 403.718(3)(b), 403.7185(3)(b) FS. Law Implemented 125.0104, 125.0108, 201.01, 201.08(1)(a), 201.133, 202.11(2), (3), (6), (16), (24), 202.22(3)-(6), 202.28(1), 203.01, 212.03, 212.0305, 212.04, 212.05, 212.0501, 212.0515, 212.054, 212.055, 212.0596, 212.05965, 212.06, 212.0606, 212.07(1), (8), 212.08, 212.084(3), 212.085, 212.09, 212.096, 212.11(1), (4), (5), 212.12(1), (2), (9), (13), 212.14(2), (4), (5), 212.18(2), (3), 212.183, 212.1832, 213.235(1), (2), 213.29, 213.37, 213.755, 215.26(6), 219.07, 288.1258, 290.00677, 365.172(9), 376.70(2), 376.75(2), 403.718, 403.7185(3), 443.131, 443.1315, 443.1316, 443.171(2) FS. History–New 4-12-84, Formerly 12A-1.97, Amended 8-10-92, 11-30-97, 7-1-99, 4-2-00, 6-28-00, 6-19-01, 10-2-01, 10-21-01, 8-1-02, 4-17-03, 5-4-03, 6-12-03, 10-1-03, 9-28-04, 6-28-05, 5-1-06, 4-5-07, 1-1-08, 4-1-08, 6-4-08, 1-27-09, 9-1-09, 11-3-09, 1-11-10, 4-26-10, 6-28-10, 7-12-10, 1-12-11, 1-25-12, 1-17-13, 5-9-13, 1-20-14, 1-19-15, 1-11-16, 4-5-16, 1-10-17, 2-9-17, 1-17-18, 4-16-18, 1-8-19, 10-28-19, 12-12-19, 3-25-20, 12-31-20, 6-14-22, 1-1-23, 1-1-24, 2-11-24, 8-6-24, 2-20-25, 12-29-25, 1-1-26, Technical Change 2-4-26, Amended .

NAME OF PERSON ORIGINATING PROPOSED RULE:

NAME OF AGENCY HEAD WHO APPROVED THE PROPOSED RULE:

DATE PROPOSED RULE APPROVED BY AGENCY HEAD:

DATE NOTICE OF PROPOSED RULE DEVELOPMENT PUBLISHED IN FAR:



Application for Amusement Machine Certificate

DR-18
R. 01/16
TC 03/22
Rule 12A-1.097, F.A.C.
Effective 01/16
XX/XX

- Initial Application
- Add Locations or Machines
- Annual Renewal Application

Amusement Machine Operator Information:

Business Partner Number - This number is located on the back of your <i>Certificate of Registration</i> (Form DR-11).	Business Operator Identification Number - Provide the Federal Employer Identification Number (FEIN) of the business operator or Social Security Number (SSN)* of the operator.	
Business Partner Number:	FEIN:	SSN*:

*Social security numbers (SSNs) are used by the Florida Department of Revenue as unique identifiers for the administration of Florida's taxes. SSNs obtained for tax administration purposes are confidential under sections 213.053 and 119.071, Florida Statutes, and not subject to disclosure as public records. Collection of your SSN is authorized under state and federal law. Visit our Internet site at ~~floridarevenue.com~~ and select "Privacy Notice" for more information regarding the state and federal law governing the collection, use, or release of SSNs, including authorized exceptions. floridarevenue.com/privacy

Name of operator _____

Business name of operator _____

Operator's mailing address _____

City _____ State _____ ZIP _____

Telephone Number: (_____) _____ Email Address: _____

(Your email address is treated as confidential information [section 213.053, Florida Statutes], and is not subject to disclosure of public records [section 119.071, Florida Statutes].)

~~Under penalties of perjury, I certify that I have read this application and the facts stated in it are true. I understand that a new certificate must be obtained and additional fees are due if I wish to operate more amusement machines than are authorized by the certificates issued under this application.~~ **Insert A**

Authorized signature of operator or operator's authorized representative

Date

Print or type the signature above

This application and the required **\$30 per machine fee** may be delivered to the nearest Florida Department of Revenue service center or mailed to:

Amusement Machine Certificate
Florida Department of Revenue
PO Box 5500
Tallahassee FL 32314-5500

Note: Your check or money order is for the total amount of machine fees for all locations (\$30 times the total number of machines). If not, your application and payment will be returned to you without processing.

Be Sure To:

- Indicate the type of application you are submitting:
 - › Initial Application
 - › Adding locations or machines
 - › Annual Renewal Application
- Obtain a sales and use tax *Certificate of Registration* number for each county in which you will operate amusement machines **before** you complete this application.
- If you have a consolidated sales tax account, be sure to enter your county sales tax certificate number for the county in the **Amusement Machine Location Information**, not your consolidated sales tax account number.

Amusement Machine Location Information

Enter your county or location sales and use tax *Certificate of Registration* number for this location. If this is your first application for a certificate for machines operated at this location, check the box for "**New Location.**" If you are adding machines to a previously issued certificate, check the box for "**Change Amusement Machine Certificate**" and enter the number of additional machines that will be operated at this location. If you did not receive a renewal application from the Department and you are using this application to renew your certificate, check the box "**Annual Renewal.**" **Be sure to enter the maximum number of machines to be operated at each location.** Multiply the number of machines by \$30 to compute the fee due for each location.

For DOR office use only

No. of locations: _____ No. of machines: _____ Amount paid: _____ Processed by: _____ Date: _____

Insert B

This page may be photocopied to provide additional location information. Front page must always be included. **XX/XX** R. 01/16

LOCATION # 1 Sales Tax Certificate Number for the location county: _____ - _____ - _____
 (You **must** provide an active sales tax number for this county.)

Location Business Name _____

Physical street address (Do not use PO Box) _____

City _____ County _____ State _____ ZIP _____

Maximum number of machines to be operated at this location:

Check One:

New Location.....Total number of machines x \$30 = \$

Annual Renewal.....Total number of machines x \$30 = \$

Change Amusement Machine Certificate..... Additional machines x \$30 = \$

LOCATION # 2 Sales Tax Certificate Number for the location county: _____ - _____ - _____
 (You **must** provide an active sales tax number for this county.)

Location Business Name _____

Physical street address (Do not use PO Box) _____

City _____ County _____ State _____ ZIP _____

Maximum number of machines to be operated at this location:

Check One:

New Location.....Total number of machines x \$30 = \$

Annual Renewal.....Total number of machines x \$30 = \$

Change Amusement Machine Certificate..... Additional machines x \$30 = \$

LOCATION # 3 Sales Tax Certificate Number for the location county: _____ - _____ - _____
 (You **must** provide an active sales tax number for this county.)

Location Business Name _____

Physical street address (Do not use PO Box) _____

City _____ County _____ State _____ ZIP _____

Maximum number of machines to be operated at this location:

Check One:

New Location.....Total number of machines x \$30 = \$

Annual Renewal.....Total number of machines x \$30 = \$

Change Amusement Machine Certificate..... Additional machines x \$30 = \$

LOCATION # 4 Sales Tax Certificate Number for the location county: _____ - _____ - _____
 (You **must** provide an active sales tax number for this county.)

Location Business Name _____

Physical street address (Do not use PO Box) _____

City _____ County _____ State _____ ZIP _____

Maximum number of machines to be operated at this location:

Check One:

New Location.....Total number of machines x \$30 = \$

Annual Renewal.....Total number of machines x \$30 = \$

Change Amusement Machine Certificate..... Additional machines x \$30 = \$

Summary of Fee(s) Paid

Total Number of Machines on this Application: _____ X \$30 = \$ _____
 (total fee remitted with application)

Insert A

Under penalties of perjury, I certify that I have read this application and:

- The facts stated in it are true, and
- Each machine described herein is only a game of skill and is not:
 - (a) A machine using mechanical slot reels, video depictions of slot reels or symbols, or video simulations or video representation of any casino game, including, but not limited to, any banked card game, poker, bingo, pull-tab, lotto, roulette, or craps.
 - (b) A game in which the player does not control the outcome of the game through skill or a game where the outcome is determined by factors not visible, known, or predictable to the player.
 - (c) A video poker game or any other game or machine that may be construed as a gambling device under the laws of this state.
 - (d) Any game or device defined as a gambling device in 15 U.S.C. s. 1171, unless excluded under 15 U.S.C. s. 1178.

I understand that a new certificate must be obtained and additional fees are due if I wish to operate more amusement machines than are authorized by the certificates issued under this application.

Insert B

Type of Machine (select any that apply):

<input type="checkbox"/> <u>Arcade games</u>	<input type="checkbox"/> <u>Juke Box</u>	<input type="checkbox"/> <u>Pinball</u>	<input type="checkbox"/> <u>Telescope</u>
<input type="checkbox"/> <u>Billiard tables</u>	<input type="checkbox"/> <u>Mechanical rides</u>	<input type="checkbox"/> <u>Shooting galleries</u>	<input type="checkbox"/> <u>Video games</u>
<input type="checkbox"/> <u>Claw machines</u>	<input type="checkbox"/> <u>Music machines</u>	<input type="checkbox"/> <u>Ski ball</u>	
<input type="checkbox"/> <u>Other (Describe)</u>			



DRAFT

Application for Amusement Machine Certificate

R. ~~XX/XX~~ DR-18N
N. 01/16
TC ~~03/22~~
Rule 12A-1.097, F.A.C.
Effective 01/16
~~XX/XX~~

General Information and Instructions

Nothing in this form authorizes the operation or possession of any machine that is unlawful under chapter 849, Florida Statutes (F.S.), including one that uses mechanical slot reels, video depictions of slot reels or symbols, or the representation of any casino, banking card game, or bingo game, or any other game or machine excluded from the definition of "amusement game or machine" under section 546.10(3)(a), F.S.

A **Coin-Operated Amusement Machine** is any machine operated by coin, slug, token, coupon, or similar device for the purpose of entertainment or amusement. Amusement machines include: coin-operated radios and televisions, telescopes, pinball machines, music machines, juke boxes, mechanical rides, video games, arcade games, billiard tables, shooting galleries, and all other similar amusement devices.

Purpose of this Application. This application is used to obtain an annual *Amusement Machine Certificate* (DR-18C) for each location where you operate one or more coin-operated amusement machines. The annual fee is \$30 per machine. **To complete this application, you must have an active sales and use tax *Certificate of Registration* (Form DR-11) for each county in which the machines are operated.**

If you do not have a sales tax number for each county where your machines are located for operation, you can register to collect and report tax through our website at: **floridarevenue.com**. The site will guide you through an application interview that will help you determine your tax obligations. If you do not have Internet access, you can complete a paper *Florida Business Tax Application* (Form DR-1).

If you wish to operate more machines at any location than the number currently listed on your *Amusement Machine Certificate* for that location, you must complete another application and pay \$30 for each additional machine.

If you move your amusement machines from one location to another location within the same county, contact the Department to correct the machine location on your certificates. If you move your amusement machines to another county, you must first have a sales and use tax *Certificate of Registration* in that county before contacting the Department to update the machine location on your certificates.

Your amusement machine certificate expires on **June 30th** each year. **You must renew amusement machine certificates before that date.** A renewal notice containing information on your *Amusement Machine Certificates* will be mailed to you 30 to 60 days before

the certificate's expiration date. If you do not receive a renewal notice, you may use this application to renew your annual amusement machine certificates. **Be sure to check the box "Annual Renewal Application."**

Who is Required to Purchase and Display Amusement Machine Certificates? The amusement machine operator responsible for removing the receipts from the machine and paying sales tax and applicable surtax on the machine receipts is required to purchase and display the *Amusement Machine Certificates* (DR-18C).

When the business owner, where the machines are located, is the owner of the amusement machines, the business owner is the amusement machine **operator** and the person required to purchase and display the *Amusement Machine Certificates*.

The business owner where the amusement machines are operated is considered to be the operator and required to purchase the *Amusement Machine Certificates*, even when the business is not the owner of the machines. However, the operator responsibilities may be otherwise specified in a **written agreement** between the business owner and the amusement machine owner.

How is the Certificate Fee Calculated? The annual certificate fee is \$30 for each machine times the maximum number of machines operated at that location. Certificates are valid for a period of one year, July 1 to June 30. **The annual fee is non-refundable and cannot be prorated based on the time of year the certificate is purchased.**

Where Do I File the Application and Required Fee? This application and the required **\$30 per machine fee** may be delivered to the nearest Florida Department of Revenue service center or mailed to the address below. Make your check (U.S. funds only) or money order payable to the Florida Department of Revenue.

**Amusement Machine Certificate
Florida Department of Revenue
PO Box 5500
Tallahassee FL 32314-5500**

Contact Us Tax forms and publications are available at floridarevenue.com/forms.

Information, forms, and tutorials are available on our website: floridarevenue.com

Tax information and tutorials are available at floridarevenue.com/taxes/education.

To speak with a Department representative, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

To find a ~~taxpayer service center~~ near you, go to: floridarevenue.com/taxes/servicecenters

~~For written replies to tax questions~~, write to:

~~Taxpayer Services MS 3 2000
Florida Department of Revenue
5050 W Tennessee St
Tallahassee FL 32399-0112~~

For a written reply to tax questions, email Taxpayer Services at fdortaxpayerservices@floridarevenue.com

Get the Latest Tax Information

~~Subscribe to our tax publications~~ to receive due date reminders or an email when we post:

- ~~• Tax Information Publications (TIPs).~~
- ~~• Proposed rules, notices of rule development workshops, and more.~~

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Subscribe to Receive Updates by Email.

Subscribe to receive an email for filing due date reminders, Tax Information Publications (TIPs), or proposed rules. Subscribe today at floridarevenue.com/dor/subscribe.

DRAFT



**Amusement Machine Certificate
Renewal Application**

DR-18R
R. 03/17
~~TC 03/22~~
Rule 12A-1.097
Florida Administrative Code
Effective 03/17

XX/XX
Rule 12A-1.097, F.A.C
XX/XX
Page X of X

the Florida Department of Revenue's website at
floridarevenue.com/taxes/registration

Our records indicate that you are the holder of an **Amusement Machine Certificate(s)** (Form DR-18C) that will **expire on June 30**. Florida law requires every business location that operates amusement machines display an *Amusement Machine Certificate*. A penalty of \$250 per machine may be imposed on an operator who fails to obtain and display the required *Amusement Machine Certificate*.

The **Previously Registered Machine Location Worksheet** on the following page(s) contains a listing of your *Amusement Machine Certificates* for each of your registered locations.

To complete the certificate renewal process:

- Review all information on the **Previously Registered Machine Location Worksheet**. Make any necessary changes.
- If you have additional machines to add that are not previously listed, an **Additional Amusement Machine Location Worksheet** is provided. To complete this worksheet, you must have an active sales and use tax *Certificate of Registration* (Form DR-11) for each county in which you operate machines. If you do not have a sales tax number for each county where your machines are located for operation, you can register to collect and report tax through our website at ~~www.floridarevenue.com~~ or by completing a paper *Florida Business Tax Application* (Form DR-1).
- Place worksheet totals in the summary box on each page and total all pages in the **Grand Total** box below.
- Attach a check or money order, payable to Florida Department of Revenue, for the registration fee (\$30 per machine). **Do not send cash.**
- Return this signed renewal application and your payment to:

Amusement Machine Certificate
Florida Department of Revenue
PO Box 5500
Tallahassee FL 32314-5500

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, email Taxpayer Services at fdortaxpayerservices@floridarevenue.com.

Grand Total - Summary of Fees from all pages

Total # of Locations _____ **Total # of Machines:** _____ x \$30 per machine = **Total Fee Due: \$** _____

Insert A

~~Under penalties of perjury, I certify that I have read this application and the facts stated in it are true. I understand that a new certificate must be obtained and additional fees are due if I wish to operate more amusement machines than are authorized by the certificates issued under this application.~~

Authorized signature of operator or operator's authorized representative

Date

Print or type the signature above

For DOR Office Use Only

No. of locations: _____ No. of machines: _____ Amount paid: _____ Processed by: _____ Date: _____

Previously Registered Amusement Machine Location Worksheet

***** The amusement machine certificates listed will expire on June 30 *****

Review the location address, number of machines at each location, and fee due for each amusement machine certificate number. Make all necessary corrections. Mark through locations to be deleted. To add new amusement machine locations use the *Additional Amusement Machine Location Worksheet*. Verify all fee amounts (number of machines multiplied by \$30 per machine) for each location. Enter the totals in the box at the bottom of this page.

Amusement Machine Certificate No.	Location Address	Number of Machines	Fee Due
--------------------------------------	------------------	-----------------------	---------

Insert A

Under penalties of perjury, I certify that I have read this application and:

- The facts stated in it are true, and

- Each machine described herein is only a game of skill and is not:

(a) A machine using mechanical slot reels, video depictions of slot reels or symbols, or video simulations or video representation of any casino game, including, but not limited to, any banked card game, poker, bingo, pull-tab, lotto, roulette, or craps.

(b) A game in which the player does not control the outcome of the game through skill or a game where the outcome is determined by factors not visible, known, or predictable to the player.

(c) A video poker game or any other game or machine that may be construed as a gambling device under the laws of this state.

(d) Any game or device defined as a gambling device in 15 U.S.C. s. 1171, unless excluded under 15 U.S.C. s. 1178.

Renewal Fee Summary for this page only

Total number of locations to be renewed on this page: _____

Total number of machines on this page: _____ x \$30 per machine = Total Fee Due: \$ _____

Transfer totals from this page and all pages to "Grand Total - Summary of Fees" on page 1.

Previously Registered Amusement Machine Location Worksheet

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Review the location address, number of machines at each location, and fee due for each amusement machine certificate number. Make all necessary corrections. Mark through locations to be deleted. To add new amusement machine locations use the *Additional Amusement Machine Location Worksheet*. Verify all fee amounts (number of machines multiplied by \$30 per machine) for each location. Enter the totals in the box at the bottom of this page.

Amusement Machine Certificate No.	Location Address	Number of Machines	Fee Due
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Transfer totals from this page and all pages to "Grand Total - Summary of Fees" on page 1.

DRAFT



**Amusement Machine Certificate
Renewal Application
Second Notice**

DR-18RS

R. 03/17

TC 03/22

Rule 12A-1.097

Florida Administrative Code

Effective 03/17

Insert A

Under penalties of perjury, I certify that I have read this application and:

- The facts stated in it are true, and

- Each machine described herein is only a game of skill and is not:

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(b) A game in which the player does not control the outcome of the game through skill or a game where the outcome is determined by factors not visible, known, or predictable to the player,

(c) A video poker game or any other game or machine that may be construed as a gambling device under the laws of this state,

(d) Any game or device defined as a gambling device in 15 U.S.C. s. 1171, unless excluded under 15 U.S.C. s. 1178.

XX/XX

Rule 12A-1.097, F.A.C.

XX/XX

Page X of X

the Florida Department of Revenue's website at
floridarevenue.com/taxes/registration

Our records indicate that your annual **Amusement Machine Certificate(s)** (Form DR-18C) **expired on June 30**. Florida law requires every business location that operates amusement machines display an *Amusement Machine Certificate*. A penalty of \$250 per machine may be imposed on an operator who fails to obtain and display the required *Amusement Machine Certificate*.

The **Previously Registered Machine Location Worksheet** on the following page(s) contains a listing of your *Amusement Machine Certificates* for each of your registered locations.

To complete the certificate renewal process:

- Review all information on the **Previously Registered Machine Location Worksheet**. Make any necessary changes.
- If you have additional machines to add that are not previously listed, an **Additional Amusement Machine Location Worksheet** is provided. To complete this worksheet, you must have an active sales and use tax *Certificate of Registration* (Form DR-11) for each county in which you operate machines. If you do not have a sales tax number for each county where your machines are located for operation, you can register to collect and report tax through our website at **floridarevenue.com** or by completing a paper *Florida Business Tax Application* (Form DR-1).
- Place worksheet totals in the summary box on each page and total all pages in the **Grand Total** box below.
- Attach a check or money order, payable to Florida Department of Revenue, for the registration fee (\$30 per machine). **Do not send cash.**
- Return this signed renewal application and your payment to:

Amusement Machine Certificate
Florida Department of Revenue
PO Box 5500
Tallahassee FL 32314-5500

If you need more information or have questions, call Taxpayer Services at 850-488-6800, Monday through Friday (excluding holidays).

For a written reply to tax questions, email

Taxpayer Services at fdortaxpayerservices@floridarevenue.com.

Grand Total - Summary of Fees from all pages

Total # of Locations _____ **Total # of Machines:** _____ x \$30 per machine = **Total Fee Due: \$** _____

Insert A

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Authorized signature of operator or operator's authorized representative

Date

Print or type the signature above

For DOR Office Use Only

No. of locations: _____ No. of machines: _____ Amount paid: _____ Processed by: _____ Date: _____

Previously Registered Amusement Machine Location Worksheet

*** These amusement machine certificates expired on June 30 ***

Review the location address, number of machines at each location, and fee due for each amusement machine certificate number. Make all necessary corrections. Mark through locations to be deleted. To add new amusement machine locations use the *Additional Amusement Machine Location Worksheet*. Verify all fee amounts (number of machines multiplied by \$30 per machine) for each location. Enter the totals in the box at the bottom of this page.

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Transfer totals from this page and all pages to "Grand Total - Summary of Fees" on page 1.

Previously Registered Amusement Machine Location Worksheet

XX/XX

DR-18RS

R. 03/17

*** These amusement machine certificates expired on June 30 ***

Page X of X

Page 2

Review the location address, number of machines at each location, and fee due for each amusement machine certificate number. Make all necessary corrections. Mark through locations to be deleted. To add new amusement machine locations use the *Additional Amusement Machine Location Worksheet*. Verify all fee amounts (number of machines multiplied by \$30 per machine) for each location. Enter the totals in the box at the bottom of this page.

Amusement Machine Certificate No.	Location Address	Number of Machines	Fee Due
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DRAFT



Florida Tax Credit Scholarship Program Motor Vehicle Sales Tax Credit Contribution Election

DR-HS1
~~XX/XX~~ R. 07/24
Rule 12A-1.097, F.A.C.
Effective 02/25
~~XX/XX~~

The Florida Tax Credit Scholarship Program (Program) provides a student the opportunity to apply for a scholarship to attend an eligible private school or personalize his or her education.

When you purchase or register a motor vehicle qualifying for the Program in Florida, you may designate \$105 per vehicle to an eligible nonprofit scholarship-funding organization participating in the Program. If the state sales tax due is less than \$105, you may designate the amount of state sales tax due. Your motor vehicle dealer, county tax collector, or private tag agent will remit your contribution to the organization and remit the remaining state sales tax and surtax to the Florida Department of Revenue.

Eligible contributions are used to fund scholarships for the Florida Tax Credit Scholarship Program.

To make your contribution to the Program, complete the following. Sign and date.

Sunshine State Kids

Eligible Nonprofit Scholarship-Funding Organization: Step Up for Students, Inc. <input type="checkbox"/>		Contribution Amount (Lesser of \$105, or state sales tax due):	
Vehicle Owner's Name:			
Mailing Address:			
City:		State:	ZIP:
Vehicle Co-Owner's Name:			
Mailing Address:			
City:		State:	ZIP:
Vehicle Year:	Vehicle Manufacturer:	Vehicle Identification Number:	
Signature of Owner:			Date:
Signature of Co-Owner*:			Date:

* For vehicles purchased by more than one person, the signature of the owner and the co-owner is required when the owners' names are joined by "and" on the vehicle title or registration. When the owners' names are joined by "or" on the vehicle title or registration, the signature of one owner is required.

Motor vehicle dealers, county tax collectors, and private tag agencies: Retain this form in your records when a contribution to the Program is indicated on the form.

For use by motor vehicle dealer, county tax collector, or private tag agency.

Motor vehicle dealers, private tag agencies, and county tax collectors receiving contributions under the Florida Tax Credit Scholarship Program (Program) must report contributions received to each eligible nonprofit scholarship-funding organization participating in the Program and to the Florida Department of Revenue (Department).

Due Dates:

Reports by **motor vehicle dealers and private tag agencies** are due on the 1st day of the month following the sales and use tax reporting period and are late after the 20th day of the month following each reporting period. If the 20th falls on a Saturday, Sunday, or a state or federal holiday, the report will be timely if received on the first business day following the 20th.



Reports by **county tax collectors** are due at the same time sales and use tax reports and payments are due to the Department, as prescribed in section 219.07, Florida Statutes.

When no contributions have been collected during a reporting period, motor vehicle dealers, private tag agencies, and county tax collectors are not required to file a report for the reporting period.

Mail Copy A with your contribution payment to:

Step Up For Students, Inc.
PO Box 645707
Cincinnati, OH 45264-5707

or [Sunshine State Kids](#)
[5870 Stirling Road](#)
[Hollywood, FL 33021](#)

Mail Copy B of the report only (no payments) to:

Florida Department of Revenue
Revenue Processing
PO Box 5138
Tallahassee, FL 32314-5138

Keep Copy C for your records.



Motor vehicle dealers, private tag agencies, and county tax collectors receiving contributions under the Florida Tax Credit Scholarship Program (Program) must report contributions received to each eligible nonprofit scholarship-funding organization participating in the Program and to the Florida Department of Revenue (Department).

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