

## Notice of Emergency Rule

### **DEPARTMENT OF REVENUE**

#### **Miscellaneous Tax**

RULE NO.: RULE TITLE:

12BER19-02 Fuel Used for Agricultural Shipment or Hurricane Debris Removal

SUMMARY: Notice of Renewal of Emergency Rule 12BER19-02

THE PERSON TO BE CONTACTED REGARDING THE EMERGENCY RULE IS: Danielle Boudreaux, Technical Assistance and Dispute Resolution, Department of Revenue, P.O. Box 7443, Tallahassee, Florida 32314-7443, telephone: (850)717-7082.

THE FULL TEXT OF THE EMERGENCY RULE IS:

The Department of Revenue hereby provides notice of renewal of Emergency Rule 12BER19-02, Fuel Used for Agricultural Shipment or Hurricane Debris Removal, as adopted on June 4, 2019, and noticed in the Florida Administrative Register on June 4, 2019, Vol. 45/108. Section 22, Chapter 2019-42, L.O.F., authorize the adoption of an emergency rule, provide that the emergency rule is effective for six months after adoption, and allow for renewal of the emergency rule during the pendency of procedures to adopt permanent rules. On December 5, 2019, the Department published a Notice of Rule Development for Rule 12B-5.1301, F.A.C., pursuant to Section 120.54(2), Florida Statutes, which, if adopted, would establish a rule addressing the subject of Emergency Rule 12BER19-02. Therefore, pursuant to the provisions of Section 22, Chapter 2019-42, L.O.F., Emergency Rule 12BER19-02 is renewed.

THIS RULE TAKES EFFECT UPON BEING FILED WITH THE DEPARTMENT OF STATE UNLESS A LATER TIME AND DATE IS SPECIFIED IN THE RULE.

EFFECTIVE DATE: 12/05/2019