



GENERAL TAX ADMINISTRATION

TENTATIVE RULE HEARING AGENDA

TO BE HELD ONLY IF REQUESTED IN WRITING
BY NOVEMBER 3, 2025

THIS MEETING IS OPEN TO THE PUBLIC

Date and Time	November 4, 2025, 10:00 a.m.	Location	Room 1221, Bldg. 1 2450 Shumard Oak Blvd. Tallahassee, Florida
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Hearing materials available online at <http://www.floridarevenue.com/rules>.

Agenda Items

Call to order:

- Introduction of Department of Revenue staff.
- Opening remarks by Department of Revenue.

Presentation and public discussion of the proposed changes to the following rules:

Chapter 12-3: General; Procedure

- Rule 12-3.0012 Definitions
- Rule 12-3.0015 Interest Applicable to Unpaid Tax Liabilities or Amounts Not Timely Refunded
- Rule 12-3.0017 Adoption of Materials That Contain Departmental Procedures

Chapter 12-6: Informal Protest and Appeal Procedure

- Rule 12-6.0015 Public Use Forms

Chapter 12-16: Consent Agreements

- Rule 12-16.003 Form of Consent Agreements

Chapter 12-17: Agreements for Scheduling Payments of Liabilities

- Rule 12-17.001 Scope of Rules

Chapter 12-18: Compensation for Tax Information

- Rule 12-18.004 Submission of Information and Claims for Compensation

Chapter 12-22: Confidentiality and Disclosure of Tax Information

- Rule 12-22.005 Disclosure Procedures

Chapter 12-24: Payment of Taxes and Submission of Returns by Electronic Means; Taxpayer Recordkeeping and Retention Requirements

- Rule 12-24.002 Definitions
- Rule 12-24.003 Requirements to File or to Pay Taxes by Electronic Means



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Rule 12-24 (Cont'd)

- Rule 12-24.011 Public Use Forms
 - DR-600: Enrollment and Authorization for eServices

Chapter 12-26: Refunds

- Rule 12-26.008 Public Use Forms

Chapter 12-26: Refunds (Aviation Fuel)

- Rule 12-26.008 Public Use Forms
 - DR-26N: Instructions – Application for Refund

Chapter 12-28: Remittance Requirements for Clerks of the Court, Municipalities, and Counties

- Rule 12-28.003 Enrollment Procedures

Chapter 12-29: Multitax Credits

- Rule 12-29.001 Scope
- Rule 12-29.002 Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.003 Public Use Forms
 - DR-288062: Rural Community Investment Program – Notice of Intent to Transfer a Tax Credit
 - DR-665000: Home Away From Home Tax Credit – Application for Tax Credit Allocation for Contributions to Eligible Charitable Organization
 - DR-665100: Home Away From Home Tax Credit – Application for Rescindment of Previous Allocation of Tax Credit
 - DR-665200: Home Away From Home Tax Credit – Notice of Intent to Transfer a Tax Credit
- Rule 12-29.005 The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment
- Rule 12-29.008 Home Away From Home Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment (*New*)

Chapter 12A-1: Sales and Use Tax (Florida Certificates of Forwarding Agent Address)

- Rule 12A-1.0015 Sales for Export; Sales to Nonresident Dealers and Foreign Diplomats
- Rule 12A-1.097 Public Use Forms
 - DR-1: Florida Business Tax Application
 - DR-1A: Application for Registered Businesses to Add a New Florida Location
 - DR-1N: Registering Your Business
 - DR-1FA: Application for a Florida Certificate of Forwarding Agent Address



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Chapter 12A-1: Sales and Use Tax

- Rule 12A-1.001 Specific Exemptions
- Rule 12A-1.005 Admissions
- Rule 12A-1.008 Newspapers, Community Newspapers, Shoppers, Magazines and Other Periodicals
- Rule 12A-1.010 Receipts from Sales by Barber Shops and Beauty Shops
- Rule 12A-1.037 Occasional or Isolated Sales or Transactions Involving Tangible Personal Property or Services
- Rule 12A-1.0371 Sales of Coins, Currency, or Bullion
- Rule 12A-1.038 Consumer's Certificate of Exemption; Exemption Certificates
- Rule 12A-1.039 Sales for Resale
- Rule 12A-1.044 Vending Machines
- Rule 12A-1.056 Tax Due at Time of Sale; Tax Returns and Regulations
- Rule 12A-1.060 Registration
- Rule 12A-1.061 Rentals, Leases, and Licenses to Use Transient Accommodations
- Rule 12A-1.070 Leases and Licenses of Real Property; Storage of Boats and Aircraft (*Repeal*)
- Rule 12A-1.072 Advertising Agencies
- Rule 12A-1.073 Motor Vehicle Parking Lots and Garages, Boat Docks and Marinas, and Aircraft Tie-down or Storage
- Rule 12A-1.085 Exemption for Qualified Production Companies
- Rule 12A-1.091 Use Tax
- Rule 12A-1.0911 Self-Accrual Authorization; Direct Remittance on Behalf of Independent Distributors
- Rule 12A-1.097 Public Use Forms
 - DR-1C: Application for Collective Registered of Living or Sleeping Accommodations
 - DR-5: Application for Consumer's Certificate of Exemption with Instructions
 - DR-7N: Instructions for Consolidated Sales and Use Tax Return
 - DR-15EZN: Instructions for DR-15EZ Sales and Use Tax Returns
 - DR-15MO: Out-of-State Purchase Return
 - DR-15N: Instructions for DR-15 Sales and Use Tax Returns
 - DR-16A: Application for Self-Accrual Authority/Direct Pay Permit
 - DR-16P*: Sales and Use Tax Direct Pay Permit
 - DR-16R: Renewal Notice and Application for Sales and Use Tax Direct Pay Permit
 - DR-46NT: Nontaxable Medical Items and General Grocery List
 - DR-231*: Certificate of Exemption for Entertainment Industry Qualified Production Company
- Rule 12A-1.109 Florida Tax Credit Scholarship Program for Commercial Rental Property (*Repeal*)
- Rule 12A-1.117 Annual Back-to-School Sales Tax Holiday (*New*)



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Chapter 12A-13: Fee on the Sale or Lease of Motor Vehicles

- Rule 12A-13.002 Collection and Remittance of Fee

Chapter 12A-15: Discretionary Sales Surtax

- Rule 12A-15.003 Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax
- Rule 12A-15.004 Specific Limitations
- Rule 12A-15.005 Permits, Certificates, and Affidavits
- Rule 12A-15.007 Records
- Rule 12A-15.014 Transition Rule

Chapter 12A-16: Rental Car Surcharge

- Rule 12A-16.008 Public Use Forms

Chapter 12A-19: Communications Services Tax

- Rule 12A-19.100 Public Use Forms
 - DR-700016: Florida Communications Services Tax Return
 - DR-700016N: Instructions for Completing the Florida Communications Services Tax

Chapter 12B-4: Documentary Stamp Tax

- Rule 12B-4.001 Payment of Tax
- Rule 12B-4.002 Liability for Tax
- Rule 12B-4.003 Public Use Forms
- Rule 12B-4.004 Refunds
- Rule 12B-4.005 Penalties and Interest
- Rule 12B-4.006 Excise Tax on Documents; Construction (*Repeal*)
- Rule 12B-4.007 Recordation of Documents
- Rule 12B-4.011 Imposition of Tax
- Rule 12B-4.012 Rate, Consideration
- Rule 12B-4.013 Conveyances Subject to Tax
- Rule 12B-4.014 Conveyances Not Subject to Tax
- Rule 12B-4.041 Imposition of Tax
- Rule 12B-4.042 Issues Subject to Tax
- Rule 12B-4.043 Issues Not Subject to Tax
- Rule 12B-4.051 Imposition of Tax
- Rule 12B-4.052 Computation of Tax; Definitions
- Rule 12B-4.053 Taxable Documents
- Rule 12B-4.054 Exempt Transactions



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Chapter 12B-5: Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel

- Rule 12B-5.020 Definitions; Specific Exemptions
- Rule 12B-5.030 Importers
- Rule 12B-5.040 Carriers.
- Rule 12B-5.050 Terminal Suppliers
- Rule 12B-5.060 Wholesalers
- Rule 12B-5.070 Terminal Operators
- Rule 12B-5.080 Exporters
- Rule 12B-5.090 Local Government Users of Diesel Fuel
- Rule 12B-5.100 Mass Transit Systems
- Rule 12B-5.110 Blenders
- Rule 12B-5.121 Temporary Licenses Issued Under a Declared Emergency
- Rule 12B-5.150 Public Use Forms
 - DR-156: Florida Fuel or Pollutants Tax Application
 - DR-156R: Renewal Application for Florida Fuel/Pollutant License
 - DR-157: Fuel or Pollutants Tax Surety Bond
 - DR-157A: Assignment of Time Deposit
 - DR-157B: Fuel or Pollutants Tax Cash Bond
 - DR-157W: Bond Worksheet Instructions
 - DR-309631: Terminal Supplier Fuel Tax Return
 - DR-309631N: Instructions for Filing Terminal Supplier Fuel Tax Return
 - DR-309632: Wholesaler/Importer Fuel Tax Return
 - DR-309632N: Instructions for Filing Wholesaler/Importer Fuel Tax Return
 - DR-309633N: Instructions for Filing Mass Transit System Provider Fuel Tax Return
 - DR-309634N: Instructions for Filing Local Government User of Diesel Fuel Tax Return
 - DR-309635: Blender Fuel Tax Return
 - DR-309635N: Instructions for Filing Blender Fuel Tax Return
 - DR-309636: Terminal Operator Information Return
 - DR-309636N: Instructions for Filing Terminal Operator Information Return
 - DR-309637: Petroleum Carrier Information Return
 - DR-309637N: Instructions for Filing Petroleum Carrier Information Return
 - DR-309638: Exporter Fuel Tax Return
 - DR-309638N: Instructions for Filing Exporter Fuel Tax Return
 - DR-309653: Motor Fuel Taxes Comma-Delimited (CSV) and Flat File Specifications Wholesaler/Importer, Exporter, Blender, and Petroleum Carrier Fuel Tax Returns
 - DR-309654: Motor Fuel Taxes Comma-Delimited (CSV) and Flat File Specifications Mass Transit System Provider and Local Government User of Diesel Fuel Tax Returns
- Rule 12B-5.300 Aviation Fuel Licensees (*Repeal*)
- Rule 12B-5.375 Temporary Pollutant Importer License Issued Under a Declared Emergency
- Rule 12B-5.400 Producers and Importers of Pollutants



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Rule 12B-5 (Cont'd)

- Rule 12B-5.500 Natural Gas Fuel Retailers
- Rule 12B-5.600 Tracker System Reporting Requirements

Chapter 12B-6: Gross Receipts Tax

- Rule 12B-6.001 Scope; Definitions; Index Price
- Rule 12B-6.005 Payment of Tax; Reports; Public Use Forms
- Rule 12B-6.0051 Public Service Tax Reporting Form

Chapter 12B-7: Severance Taxes, Fees, and Surcharges

- Rule 12B-7.005 Computation of Tax
- Rule 12B-7.008 Public Use Forms
- Rule 12B-7.026 Public Use Forms
- Rule 12B-7.030 Miami-Dade County Lake Belt Mitigation Fee
- Rule 12B-7.031 Public Use Forms

Chapter 12B-8: Insurance Premium Taxes, Fees and Surcharges (Annual Changes)

- Rule 12B-8.003 Tax Statement; Overpayments
 - DR-907N: Instructions for Filing Insurance Premium Installment Payment (Form DR-907)
 - DR-908: Insurance Premium Taxes and Fees Return for Calendar Year 2025
 - DR-908N: Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees
 - DR-350900: 2025 Insurance Premium Tax Information for Schedules XII and XIII, Form DR-908

Chapter 12B-8: Insurance Premium Taxes, Fees and Surcharges

- Rule 12B-8.0012 Insurance Policy Surcharge; Rate and Computation
- Rule 12B-8.0016 Department of Revenue Database
- Rule 12B-8.006 State Fire Marshal Regulatory Assessment and Surcharge; Levy and Amount

Chapter 12B-12: Tax on Perchloroethylene

- Rule 12B-12.005 Registration

Chapter 12C-1: Corporate Income Tax

- Rule 12C-1.022 Returns; Filing Requirement
- Rule 12C-1.051 Forms
 - F-1120: Florida Corporate Income/Franchise Tax Return
 - F-1120N: Instructions for – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2025



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Chapter 12C-2: Intangible Personal Property Tax

- Rule 12C-2.011 Administration
- Rule 12C-2.0115 Public Use Forms

Public comments

Closing comments from Department of Revenue staff