



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

5050 West Tennessee Street, Tallahassee, FL 32399

floridarevenue.com

April 25, 2022

Jamie Jackson, Chief Attorney
Joint Administrative Procedures Committee
Room 680, Pepper Building
111 West Madison Street
Tallahassee, Florida 32399-1400

RE: Florida Department of Revenue Proposed Rules, Amendments, and Repeals

Dear Ms. Jackson:

In accordance with section 120.54(3)(d)1., F.S., this letter serves as notification to the Joint Administrative Procedures Committee that the referenced rules have not been changed from the proposed rule amendments published in the *Florida Administrative Register* on March 31, 2022 (Vol. 48, No. 63, pp. 1206-1244).

The Department reviewed the proposed rules listed below and determined that the proposed rules will not likely have an adverse impact on small businesses, small counties, or small cities, and it is not likely to have an increased regulatory cost in excess of \$200,000 within 1 year. No Statement of Estimated Regulatory Cost is required for the proposed rules. The rules do **not** require ratification by the Legislature pursuant to Section 120.541(3), F.S.

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| <u>Chapter 12-13</u> | <u>Compromise and Settlement</u> |
| 12-13.007 | Grounds for Reasonable Cause for Compromise of Penalties |
| 12-13.0075 | Guidelines for Determining Amount of Compromise |
| <u>Chapter 12-24</u> | <u>Payment of Taxes and Submission of Returns by Electronic Means; Taxpayer Recordkeeping and Retention Requirements</u> |
| 12-24.001 | Scope of Rules |
| 12-24.003 | Requirements to File or to Pay Taxes by Electronic Means |
| <u>12-29</u> | <u>Multitax Credits</u> |
| 12-29.001 | Scope |
| 12-29.002 | Florida Tax Credit Scholarship Program; Participation; Allocation; Carryforward; Transfer; Rescindment |
| 12-29.003 | Public Use Forms [Florida Tax Credit Scholarship Program; Applications] |
| 12-29.004 | Strong Families Tax Credit; Participation; Allocation; Carryforward; Transfer; Rescindment |
| 12-29.005 | The New Worlds Reading Initiative; Participation; Allocation; Carryforward; Transfer; Rescindment |

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| <u>Chapter 12A-1</u> | <u>Sales and Use Tax</u> |
| 12A-1.004 | Sales Tax Brackets |
| 12A-1.005 | Admissions |
| 12A-1.020 | Licensed Practitioners; Drugs, Medical Products and Supplies |
| 12A-1.056 | Tax Due at Time of Sale; Tax Returns and Regulations |
| 12A-1.057 | Alcoholic and Malt Beverages. |
| 12A-1.060 | Registration |
| 12A-1.070 | Leases and Licenses of Real Property; Storage of Boats and Aircraft |
| 12A-1.091 | Use Tax |
| 12A-1.097 | Public Use Forms |
| 12A-1.103 | Remote Sales; Marketplaces [Mail Order Sales] |
| 12A-1.104 | Sales of Property to be Transported to a Cooperating State |
| 12A-1.108 | Exemption for Data Center Property |
| 12A-1.112 | Sales Tax Paid by Dealers on Behalf of Purchasers |
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| <u>Chapter 12A-15</u> | <u>Discretionary Sales Surtax</u> |
| 12A-15.001 | Scope of Rules |
| 12A-15.002 | Surtax Brackets |
| 12A-15.003 | Admissions; Tangible Personal Property; Services; Service Warranties; Real Property and Transient Accommodations; Use Tax |
| 12A-15.008 | Construction Contractors Who Repair, Alter, Improve, and Construct Real Property; Refund of Surtax |
| 12A-15.012 | Alcoholic and Malt Beverages |
| 12A-15.014 | Transition Rule |
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| <u>Chapter 12A-16</u> | <u>Rental Car Surcharge</u> |
| 12A-16.002 | Imposition and Payment of the Surcharge |
| 12A-16.004 | Registration |
| 12A-16.005 | Exemption Permits, Certificates, and Affidavits |
| 12A-16.006 | Surcharge Returns and Filing Requirements |
| 12A-16.008 | Public Use Forms |
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| <u>Chapter 12A-19</u> | <u>Communications Services Tax</u> |
| 12A-19.100 | Public Use Forms |
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| <u>Chapter 12B-4</u> | <u>Documentary Stamp Tax</u> |
| 12B-4.052 | Computation of Tax; Definitions |
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| <u>Chapter 12B-5</u> | <u>Tax on Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas</u> |
| 12B-5.150 | Public Use Forms |
| 12B-5.600 | Tracking System Reporting Requirements |
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| <u>Chapter 12B-7</u> | <u>Severance Taxes, Fees, and Surcharges</u> |
| 12B-7.008 | Public Use Forms |

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

12B-8.003 Tax Statement; Overpayments

Chapter 12C-1 Corporate Income Tax

12C-1.051 Forms

The Department of Revenue will file the proposed rules, amendments, and repeals for certification with the Department of State on May 2, 2022, for an effective date of May 22, 2022. These rules are filed not more than 90 days after the notice. The final public hearing for these rules was held on March 29, 2022.

Sincerely,



Janet Young
Agency Rules Coordinator