

Department of Revenue
2015 Regulatory Plan
(Plan prepared pursuant to Section 120.74, Florida Statutes)

Section I: Laws affecting the duties or authority of the Department

A. Laws affecting the Department Specifically

Section 194.011, F.S., Section 1 of Chapter 2015-115, L.O.F. (Value adjustment board proceedings)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? Yes. Owners of multiple tangible personal property accounts may now file a single joint petition with a value adjustment board if the Property Appraiser determines the tangible personal property accounts are substantially similar. The Department will update Rule 12D-9.015, F.A.C., to reflect this change. In addition, the law change requires the Property Appraiser to include the property record card in the evidence list for a value adjustment board hearing. The Department will clarify Rule 12D-9.020, F.A.C., to reflect this change.

Has a Notice of Rule Development been published? (citation to FAR, if yes) No.

Date by which Department expects to publish Notice of Proposed Rule: 2/29/2016.

Section 194.013, F.S., Section 2 of Chapter 2015-115, L.O.F. (Value adjustment board proceedings)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? Yes. For joint petitions filed pursuant to 194.011(g), F.S., owners of multiple tangible personal property accounts will now only be charged a single filing fee not to exceed \$15. Multiple filing fees will no longer be charged for joint petitions filed for tangible personal property accounts determined to be substantially similar in nature. The Department will update Rule 12D-9.015, F.A.C., to reflect this change.

Has a Notice of Rule Development been published? (citation to FAR, if yes) No.

Date by which Department expects to publish Notice of Proposed Rule: 2/29/2016.

Section 201.15, F.S., Section 9 of Chapter 2015-229, L.O.F. (Implementation of the Water and Land Conservation Constitutional Amendment)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: This law provides how the Department will distribute documentary stamp tax receipts into the Land Acquisition Trust Fund and other funds. No rulemaking needed, as this is a distribution change and can be handled based solely on statutory language.

Sections 202.12(1), 202.12001, and 203.001, F.S., Sections 2, 3, 8, 9, and 17, Chapter 2015-221, L.O.F. (Rate change for communications services tax)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? Yes, this requires updates to forms used to report communications services tax.

Has a Notice of Rule Development been published? (citation to FAR, if yes) Yes, 9/22/15, Vol. 41, No. 184, p. 4402)

Date by which Department expects to publish Notice of Proposed Rule: 10/28/2015

Section 202.18(2), F.S., Section 4 of Chapter 2015-221, L.O.F. (Allocation and disposition of communications services tax proceeds)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: This is a distribution adjustment for which no rulemaking is needed.

Section 202.27(1), F.S., Sections 5 and 7 of Chapter 2015-221, L.O.F. (Return filing for communications services tax)

Is the agency required to adopt rules to implement the law? Yes, the Department is required to publish a form or format for an election to use alternative-period basis filing.

Is rulemaking necessary to implement the law? Yes, this requires the creation of a new form.

Has a Notice of Rule Development been published? (citation to FAR, if yes) Yes, 9/22/15, Vol. 41, No. 184, p. 4402)

Date by which Department expects to publish Notice of Proposed Rule: 10/28/2015

Section 202.28(1), F.S., Sections 6 and 7 of Chapter 2015-221, L.O.F. (Disallowance of collection allowance for late payment of communications services tax)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: The statute provides clear direction and further guidance about the law is not needed.

Section 206.9825(1)(e), F.S., Section 10 of Chapter 2015-221, L.O.F. (Creation of exemption for fuel tax used for flight training by certain schools)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? Yes, guidance is needed for using the exemption and requesting refunds or credits, as necessary.

Has a Notice of Rule Development been published? (citation to FAR, if yes) Yes, 9/22/15, Vol. 41, No. 184, p. 4403)

Date by which Department expects to publish Notice of Proposed Rule: 10/28/2015

Section 212.02(29) and (32), and 212.08(3), (5), and (7), F.S., Sections 11 and 14 of Chapter 2015-221, L.O.F. (Modification of exemptions related to Agriculture)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? Yes, guidance is needed for changes to agricultural exemptions.

Has a Notice of Rule Development been published? (citation to FAR, if yes) Yes, 9/22/15, Vol. 41, No. 184, pp. 4401-4402)

Date by which Department expects to publish Notice of Proposed Rule: 10/28/2015

Section 212.04(2)(a), F.S., Section 12 of Chapter 2015-221, L.O.F. (Exemption from sales tax on admission and membership fees to gun clubs)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: The statute provides clear direction and further guidance about the law is not needed.

Section 212.05, F.S., Section 13 of Chapter 2015-221, L.O.F. (Sales tax cap of \$60,000 on boat repairs)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: The statute provides clear direction and further guidance about the law is not needed.

Section 212.08(7), F.S., Section 14 of Chapter 2015-221, L.O.F. (Modification of sales tax exemptions)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: Section 14 creates a sales and use tax exemption for motor vehicles imported by members of the armed forces, provides clarifying language on the exemption for prepaid college meal plans, and provides a mechanism by which school support organizations can host fundraisers without registering with the Department and collecting sales tax. The statute provides clear direction and further guidance about the law is not needed.

Section 212.20(6), F.S., Section 16 of Chapter 2015-221, L.O.F. (Sales tax distribution changes)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: This is a distribution adjustment for which no rulemaking is needed.

Sections 212.02, 220.03, 220.183, and 624.5105, F.S., Sections 11, 18, 19, and 24 of Chapter 2015-221, L.O.F. (Community Contribution Tax Credit Program)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: Changes made by these sections include increasing funds available for credit, extending the program through June 30, 2018, and extending program to include special needs housing. None of these changes require rulemaking by the Department, as the Department's role in the program will continue to function as it does now. There may, however, be a higher volume of applications, as the amount to be approved is increased for two years.

Section 220.03, F.S., Section 2 and 3 of Chapter 2015-035 (Adoption of 2015 U.S. Internal Revenue Code)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: This bill adopts the 2015 Internal Revenue Code, which affects calculation of adjusted federal income and Florida net income for corporate income tax purposes. No rulemaking is needed as statute is clear. Notification of the statutory change has been provided to affected parties via a taxpayer information publication.

Sections 220.1845 and 376.30781, F.S., Sections 20 and 22 of Chapter 2015-221, L.O.F. (Contaminated Site Rehabilitation Credit)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: These sections provide an increase in the allowance for tax credits under the Contaminated Site Rehabilitation Tax Credit Program for 2015-2016. This requires no change to the Department's process or rules, but the Department may see an increase in the number of applications submitted.

Section 220.196, F.S., Section 21 of Chapter 2015-221, L.O.F. (Research and Development Tax Credit)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? Yes, guidance is needed for changes to the credit program.

Has a Notice of Rule Development been published? (citation to FAR, if yes) Yes, 9/22/15, Vol. 41, No. 184, pp. 4405-4406)

Date by which Department expects to publish Notice of Proposed Rule: 10/28/2015

Section 373.41492, F.S., Chapter 2015-141, L.O.F. (Miami-Dade County Lake Belt Area)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: This law modifies rates of mitigation fees imposed within the Miami-Dade Lake Belt area and modifies the distribution of proceeds from these fees. These amendments do not require rulemaking by the Department. Notifications of the statutory changes to the fee amounts have been provided to affected parties via a taxpayer information publication. Changes in distributions are made internally without rulemaking, since the statute provides clear guidance as to needed distribution adjustments.

Section 546.10(7), F.S., Chapter 2015-93, L.O.F. (Amusement games or machines)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: While the Department is required to calculate and publish a maximum value for points or coupons issued by amusement machines beginning September 30, 2017, neither the calculation nor the publication of this information requires rulemaking. The Department will comply with the requirement as provided in statute.

Section 624.509, F.S., Section 23 of Chapter 2015-221, L.O.F. (Insurance premium tax)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: This section makes permanent an exemption from insurance premium tax for title insurers if 600 Florida jobs are added by the industry between 7/1/2014 and 7/1/2017. No change to the Department's administration, other than continuing to apply a current (temporary) exemption. No rulemaking is needed for this section, as the statutory exemption is clear on its face.

Section 631.57 and 631.64, F.S., Section 2 and 3 of Chapter 2015-65, L.O.F. (Florida Insurance Guarantee Association)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? Yes, rulemaking is necessary to update Insurance Premium Tax Forms.

Has a Notice of Rule Development been published? (citation to FAR, if yes) Yes, 9/22/15, Vol. 41, No. 184, p. 4405)

Date by which Department expects to publish Notice of Proposed Rule: 10/28/2015

Chapter 2015-193 (Village of Estero, Lee County)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: This bill modifies a 2014 chapter law relating to revenue sharing. No rulemaking is necessary because the statute is clear on its face.

Section 29 of Chapter 2015-221, L.O.F. (College textbook exemption)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: This section provides a one-year exemption for college textbooks. No rulemaking is necessary because the statute is clear on its face.

Section 30 of Chapter 2015-221, L.O.F. (Enterprise zones)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: This section provides for a limited extension of the Enterprise Zone program that will require the Department to continue to review certain applications through 2018, instead of the program ending in 2015. The program will continue to function the same way for the Department; and therefore, no rulemaking is required.

Section 38 of Chapter 2015-222, L.O.F. (General Appropriations Act)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: This law provides that Department will transfer revenue-sharing distribution amounts due the Department of Juvenile

Justice to the Shared County/State Juvenile Detention Trust Fund. No rulemaking needed, as this is a distribution change and can be handled based solely on statutory language.

Sections 1 and 4 of Chapter 2015-224, L.O.F. (Florida Business Information Portal)

Is the agency required to adopt rules to implement the law? No

Is rulemaking necessary to implement the law? No

Explanation of why the law may be implemented without rulemaking: This legislation replaces the current provisions creating the One-Stop Business Registration Portal, which was a former duty of the Department, with an information portal administered by the Department of Business and Professional Regulation (“DBPR”). The Department is required to work with DBPR to provide necessary information, but rulemaking is not necessary to comply with this provision. The legislation also terminates the One-Stop Business Registration Portal Clearing Trust Fund within the Department. Formal termination of the unfunded trust fund also does not require rulemaking by the Department.

B. Laws that affect duties of MULTIPLE AGENCIES, and which have no specific effect on the Department.

None of these laws require the Department to engage in rulemaking. They involve employment or administrative matters which are not normally implemented through rulemaking:

Chapter 2015-086, L.O.F. (Public Records) – creates a public records exemption for current or former active duty service members of the U.S. Armed Forces, Reserve, or National Guard who served after 9/11/2001, and spouses and children of such service members.

Chapter 2015-117, L.O.F. (Public Libraries) – requires appointment of a state publication liaison and modifies maintenance of agency publications.

Chapter 2015-155, L.O.F. (Maintenance of Agency Final Orders) – modifies record maintenance and indexing requirements.

Chapter 2015-162, L.O.F. (Administrative Procedures) – modifies annual regulatory plan, rule review process, and rulemaking timeline.

Chapter 2015-173, L.O.F. (Agency Inspectors General) – modifies inspection procedures.

Chapter 2015-56, L.O.F. (Individuals with Disabilities) – provides a new employee benefit.

Chapter 2015-130, L.O.F. (Adoption and Foster Care) – provides a new employee benefit.

Chapter 2015-131, L.O.F. (Service Animals) – revises employee benefits.

Section II: Rulemaking projects for fiscal year 2015-2016, which are based on current laws (not arising out of 2015 Session or 2015A Special Session):

Rules 12A-1.038 and 12A-1.039, F.A.C., will be updated to remove redundant provisions in Rule 12A-1.038, F.A.C., regarding sales for resale; make technical changes regarding the use of electronic verification methods to allow for improved efficiency; and clarify the information contained in, and documentation required for use of, Annual Resale Certificates.

Rules 12A-1.085 and 12A-1.0911, F.A.C., will be revised to implement technology (a mobile application) to assist the film industry and direct-pay permit holders. This rulemaking project will increase efficiency and clarify procedures for dealers and businesses who wish to use or verify exemption certificates.

Rule 12A-13.009, F.A.C., will be updated to remove an obsolete witness requirement for closing agreements that is not statutorily necessary and will improve efficiency.

Chapter 12D-13, F.A.C., will be revised to clarify current rule text and to delete obsolete rules related to the duties of tax collectors, including incorporating changes to the tax certificate sale process, tax deed proceedings, the deferral of tax payments and the tax collector's option to provide electronic services.

Rule 12-9.002, F.A.C., will be amended to remove a provision that states that one of the duties of the admissions and certification committees is to "prescribe policy regarding applicant requirements."

Rule 12D-7.004, F.A.C, will be clarified to incorporate a new property tax exemption on the homestead property of the surviving spouses of a first responder who died in the line of duty.

Rule 12D-7.0143, F.A.C., will be clarified to incorporate an additional homestead exemption for low-income seniors who maintain long term residency on property.

Rule 12D-7.020, F.A.C. will be clarified to reflect the changes to Section 192.048, F.S., that allow a property appraiser to electronically send a renewal application to the property owner in addition to mailing the application.

Rule 12D-9.020, F.A.C., will be modified to clarify the current rule text and update the rule to address Department of Administrative Hearing orders. See cases #11-1080RU, Ed Crapo, Ervin Higgs, and Timothy "Pete" Smith v. Lisa Echeverri and #11-0677RU, Rob Turner v. Department of Revenue.

Rule 12E-1.023, F.A.C., will be amended to update the criteria for initiating an action to suspend a driver license and vehicle registration for failure to pay child support, and to clarify the conditions when the Department ceases a pending suspension action or reinstates a suspended license or registration.

Rule 12E-1.012, F.A.C., will be amended to update the criteria for reporting past-due support to consumer reporting agencies and adjust the time allowed for informal reviews.

Rule 12E-1.0052, F.A.C., will be amended to clarify the payment processing procedures associated with unidentifiable collections.

Rule 12E-1.006, F.A.C., will be amended to update the process the Department uses to review its payment collection and disbursement actions upon request of a parent due support.

Rule 12E-1.022, F.A.C., will be amended to update the process the Department uses to recover a payment disbursed to a person that the person is not entitled to receive due to fraud, mistake, or the reversal of a federal offset collection by the Internal Revenue Service.

Rule 12E-1.029, F.A.C., will be amended to update a form incorporated in the rule and the internet address individuals can access to view the federal specifications document that governs state Title IV-D agencies' automated interfaces with financial institutions used to identify bank accounts owned by parents who owe support.

Rule 12E-1.036, F.A.C., will be created to describe how the Department establishes administrative paternity and support orders.

Rule 12E-1.030, F.A.C., will be created to describe how the Department establishes administrative support orders.

Rule 12E-1.031, F.A.C., will be created to describe how the Department determines and collects noncovered medical expenses.

Rule 12E-1.038, F.A.C., will be created to describe the Department's criteria and administrative process for suspending business, professional, or recreational licenses due to non-payment of support or not complying with a subpoena or order in a paternity or support proceeding.

Rule 12E-1.037, F.A.C., will be created to describe the process used to notify the Department of Economic Opportunity to withhold support payments from the unemployment compensation of parents who owe support obligations.

Many rules will be revised to amend, create, or repeal forms used by the public, and to update rules which will then have obsolete or incorrect cross-references to such forms. The form updates will bring forms into compliance with current administrative requirements, update rates and contact information, remove obsolete information, and replace the Department's old logo with its new logo. All of these changes are meant to simplify, clarify, and streamline processes, while removing obsolete or unnecessary forms. A breakdown of which forms are being modified, and why the form is being modified, is provided as an attachment to this plan.

Section III: Update to Prior Year's Regulatory Plan

The agency has completed all mandatory rulemaking from last year.

Section IV: Certification

The Executive Director and General Counsel of the Department of Revenue hereby certify that:

- They have reviewed this plan;

- The Department of Revenue regularly reviews its rules; and
- In 2011, the Department of Revenue conducted a comprehensive review of all of its rules in accordance with the procedures established by the Governor’s Office of Fiscal Accountability and Regulatory Reform. Additionally, after each legislative session, the Department reviews bills that have been enacted into law to determine whether the Department is required to adopt any new rules and to identify any existing rules that may need to be amended or repealed as the result of the statutory changes.

Marshall Stranburg

Marshall Stranburg
Executive Director

Nancy L. Staff

Nancy L. Staff
General Counsel

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Department of Revenue
Regulatory Plan 2015-2016
Supplement: Forms Update

Legislative Changes

Rule 12A-19.100, F.A.C., Communications Services Tax (Chapter 2015-221, L.O.F.), Rate change, Alternative-Period Filing Election Method

DR-700016	Florida Communications Services Tax Return	7/15
DR-700016	Florida Communications Services Tax Return	1/16
DR-700019	Communications Services Use Tax Return	
DR-700033	Notification of Alternative-Period Basis Reporting for Communications Services Tax (N. 10/15)	

Rule 12B-8.003, F.A.C., Insurance Premium Tax (Chapter 2015-188, 2015-189, and 2015-191, L.O.F.), changes to fire districts

DR-350900	2014 Insurance Premium Tax Information for Schedules XII and XIII, DR-908	
DR-908	Insurance Premium Taxes and Fees Return for Calendar Year 2014	
DR-908N	Instructions for Preparing Form DR-908 Florida Insurance Premium Taxes and Fees Return	

Rule 12C-1.051, F.A.C., Corporate Income Tax (Chapter 2015-221, Chapter 2011-76, L.O.F.); incorporation of changes to Research & Development credit and adding provisions relating to spaceflight projects credit which becomes effective this year

F-1065	Florida Partnership Information Return	
F-1065N	Instructions for Preparing Form F-1065 Florida Partnership Information Return	
F-1120	Florida Corporate Income/Franchise Tax Return	
F-1120A	Florida Corporate Short Form Income Tax Return	
F-1120N	F-1120 Instructions – Corporate Income/Franchise Tax Return for taxable years beginning on or after January 1, 2014	
F-1120X	Amended Florida Corporate Income/Franchise Tax Return	
F-1120XN	Instructions for Preparing Form F-1120X Amended Florida Corporate Income/Franchise Tax Return	
F-1196	Allocation for Research and Development Tax Credit for Florida Corporate Income/Franchise Tax	

Administrative Changes

Rule 12A-1.097, F.A.C., Sales and Use Tax

DR-18	Application for Amusement Machine Certificate (updating form to include additional information; separating instructions into a separate form)	
DR-18N	Instructions for Amusement Machine Certificates - New for 2016 (moved instructions	

from DR-18 to a separate document for administrative ease and clarity)

Rule 12B-8.003, F.A.C., Insurance Premium Tax

- DR-907 Florida Insurance Premium Installment Payment (updated dates and logo; repromulgating so that it is on same update schedule as its instructions, DR-907N.)
- DR-907N Instructions for Filing Insurance Premium Installment Payment (Modified method by which taxpayers can notify the department of changes to business name, location or mailing address, or for closures or transfers of the business. Now provides that account changes are to be submitted online rather than by mail, which allows for faster and more accurate notification. Also updates dates to the correct year.)

12C-1.051, F.A.C., Corporate Income Tax

- F-851 Corporate Income/Franchise Tax Affiliations Schedule (updated form to make it easier to complete online, removed reference to obsolete publication)

Compliance Changes

These are all forms which are being repromulgated for the express purpose of compliance with s. 120.54, F.S., of the Administrative Procedures act, Rule 1-1.013, F.A.C., Materials Incorporated by Reference, or both. These changes may include: (1) adding rule reference information, (2) correcting language incorporating the rule by reference, or (3) promulgating an electronic copy for posting on the Department of State's website, as now required by statute and rule.

Administrative (Rules 12-16.003 and Rule 12-22.007, F.A.C.)

- DR-872 Consent to Extend the Time to Issue an Assessment or to File a Claim for Refund
- GT-400210 Registration Information Sharing and Exchange (RISE) Program - Level-One Agreement
- GT-400211 Registration Information Sharing and Exchange (RISE) Program - Level-Two Agreement
- GT-400212 Registration Information Sharing and Exchange (RISE) Program - Level-Three Agreement

Sales and Use Tax (Rule 12A-1.097, F.A.C.)

- DR-1CON Application for Consolidated Sales and Use Tax Filing Number
- DR-1214 Application for Temporary Tax Exemption Permit
- DR-123 Affidavit for Partial Exemption of Motor Vehicle Sold for Licensing Outside of Florida
- DR-15AIR Sales and Use Tax Return for Aircraft
- DR-15EZN Instructions for DR-15EZ Sales and Use Tax Returns
- DR-15MO Florida Tax on Purchases
- DR-15N Instructions for DR-15 Sales and Use Tax Returns
- DR-16P* Sales and Use Tax Direct Pay Permit
- DR-17A Certificate of Cash Deposit/Cash Bond
- DR-29 Application for Release or Refund of Security
- DR-300400 Boat, Motor Vehicle, or Aircraft Dealer Application for Special Estimation of Taxes
- DR-46NT Nontaxable Medical Items and General Grocery List

DR-600013 Request for Verification that Customers are Authorized to Purchase for Resale
DR-7N Instructions for Consolidated Sales and Use Tax Return
DR-99A Affidavit for Private or Casual Sale of a Motor Vehicle

Communications Services Tax (Rule 12A-19.100, F.A.C.)

DR-700030 Application for Self-Accrual Authority/Direct Pay Permit – Communications Services Tax
DR-700032 Renewal Notice and Application for Self-Accrual Authority/Direct Pay Permit –
Communications Services Tax

Documentary Stamp Tax (Rule 12B-4.003, F.A.C.)

DR-225 Documentary Stamp Tax Return for Registered Taxpayers' Unrecorded Documents
DR-228 Documentary Stamp Tax Return for Nonregistered Taxpayers' Unrecorded Documents
DR-229 Documentary Stamp Tax - Section 201.02(6), Florida Statutes, Exemption

Motor Fuels, Diesel Fuels, Aviation Fuels, Pollutants, and Natural Gas Fuel (Rule 12B-5.150, F.A.C.)

DR-156T Florida Temporary Fuel Tax Application
DR-176 Application for Air Carrier Fuel Tax License
DR-185 Application for Fuel Tax Refund Permit

Severance Taxes (Rule 12B-7.031, F.A.C.)

DR-146 Miami-Dade County Lake Belt Mitigation and Water Treatment Upgrade Fees Tax Return

Gross Receipts (Rules 12B-6.005 and 6.0051, F.A.C.)

DR-133 Gross Receipts Tax Return
DR-700001 Municipal Public Service Tax Database Report

Intangible Personal Property Tax (Rule 12C-2.0115, F.A.C.)

DR-601G Government Leasehold Intangible Personal Property Tax Return
DR-602G Government Leasehold Intangible Personal Property Tax Application for Extension of
Time to File Return

Child Support Program (Rules 12E-1.032 and 12E-1.0051, F.A.C.)

CS-FM42 Electronic Remittance of Child Support Payments Request for Waiver
CS-FM43 Electronic Remittance of Child Support Payments Waiver Approval Notice
CS-FM47 Electronic Remittance of Child Support Payments Waiver Denial Notice
CS-FM48 Electronic Remittance of Child Support Payments Waiver Expiration Notice

Repealed Forms

Note: Any rules which are updated to correct cross-references which are affected by these form repeals are also noted below with an asterisk(*).

Administrative (Rule 12-10.008, F.A.C.)

DR-700218 Revenue Sharing Application
Reason for Repeal: The Department is no longer requiring the form to be submitted annually, as each local government already certifies the requested information to the Department's Property Tax Oversight Program. Eliminating the application will reduce any duplication of information provided by the local governments and will save time and financial resources.

Sales and Use Tax (Rules 12A-1.097, F.A.C., 12A-1.007*, and 12A-1.041*)

DR-19A Application for Distributor Level Collection/Payment Agreement for Sales and Use Tax
Reason for Repeal: This form was created in response to a request from a single taxpayer more than ten years ago, and has not been used subsequently. The process for entering into a Payment Agreement is promulgated in Rule 12A-1.0911(3), F.A.C. The form is no longer used, as the current rule and current practices require applications and agreements to be handled on a case by case basis.

DR-3 Chemicals used by Photograph Finishers - Taxable
DR-3A Chemicals used by Photograph Finishers – Exempt
Reason for Repeal: These forms are obsolete lists of taxable and exempt chemicals used in photo finishing. These lists do not reflect current technology or processes and therefore provide no value to the industry. The related rule is also updated to remove an obsolete cross-reference.

DR-40 Sales Tax Exemption Affidavit
DR-40A Exemption Affidavit for Boats Placed in a Registered Repair Facility
DR-41 Ownership Declaration & Motor Vehicle Sales and Use Tax Report
DR-41A Certificate of Motor Vehicle Sales Tax Exemption
DR-41C Dealer's Sales Tax Statement – Boats
Reason for Repeal: These forms are redundant, as the Florida Department of Highway Safety and Motor Vehicles has promulgated and published forms HSMV 82039 and 82040, which address the same issues. In addition, the HSMV forms better address the need for this information, as the information requested is needed at the time a vehicle or vessel is registered with a local tax collector. Eliminating the Department's version of these forms will reduce any confusion or duplication of information provided by taxpayers, which will save time and financial resources for the Department of Revenue, the Department of Highway Safety and Motor Vehicles, local tax collectors, and taxpayers. The related rule is also updated to remove obsolete cross-references.

Property Tax Oversight (Rule 12D-16.002, F.A.C.)

DR-455 Renewable Energy Source Device Exemption Application
Reason for Repeal: This form is unnecessary, as the subject of this form is now a statutory exclusion instead of an exemption, and no application is needed for a taxpayer to receive the benefit.