

FLORIDA DEPARTMENT OF REVENUE .....

# REGULATORY PLAN

## 2017-2018



.....  
9/22/2017

This Regulatory Plan has been prepared in accordance with Section 120.74(1), Florida Statutes.



Executive  
Director  
Leon M. Biegalski

## 2017-2018 REGULATORY PLAN

### CERTIFICATION PER SECTION 120.74(1)(d), FLORIDA STATUTES

I, Leon Biegalski, Executive Director, Department of Revenue, pursuant to the authority delegated to me by the Governor and Cabinet under Rule 12-3.007(1)(h), Florida Administrative Code, and

I, Mark Hamilton, General Counsel, Department of Revenue, hereby certify the following:

1. I have reviewed the Department of Revenue's 2017-2018 Regulatory Plan; and
2. I have verified that the Department regularly reviews all of its rules to determine if the rules remain consistent with the Department of Revenue's rulemaking authority and laws implemented. The most recent comprehensive review was completed April 29, 2016. Supplemental review of laws changed this year was completed during the creation of this Regulatory Plan.

Dated this 22nd day of September, 2017.

By:

  
Leon Biegalski, Executive Director

By:

  
Mark Hamilton, General Counsel

Child Support - Ann Coffin, Director • General Tax Administration - Maria Johnson, Director  
Property Tax Oversight - Dr. Maurice Gogarty, Director • Information Services - Damu Kuttikrishnan, Director

<http://www.floridarevenue.com>  
Florida Department of Revenue  
Tallahassee, Florida 32399-0100



## 2017-2018 REGULATORY PLAN

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Below is the Department of Revenue’s 2017-2018 Regulatory Plan, which has been prepared pursuant to the requirements of section 120.74(1), Florida Statutes.

### 1. PLAN REQUIREMENTS OF SECTION 120.74(1)(a), FLORIDA STATUTES

This section provides that an agency’s plan must include a listing of each law enacted or amended during the previous 12 months which created or modified the duties or authority of the agency and a statement as to whether rulemaking is required to implement the law.

*Attachment “A” contains Revenue’s review and response to these requirements.*

### 2. PLAN REQUIREMENTS OF SECTION 120.74(1)(b), FLORIDA STATUTES

This section provides that an agency’s plan must include a listing of any other laws which the agency expects to implement by rulemaking before the following July 1, except emergency rulemaking. For each law listed under this paragraph, the plan must state whether the rulemaking is intended to simplify, clarify, increase efficiency, improve coordination with other agencies, reduce regulatory costs, or delete obsolete, unnecessary, or redundant rules.

The table below contains Revenue’s response to these requirements.

Law Implemented	Intent of Rulemaking	Rule
§409.2572, F.S.	Clarify	12E-1.008
§24.115(4), F.S.	Clarify	12E-1.011
§§61.17, 409.2564, F.S.	Clarify	12E-1.014
§§145.10, 145.11, 195.002, 195.087(4), F.S.	Clarify; Increase Efficiency	12-9.004
§§145.10, 145.11, 195.002, 195.087(4), F.S.	Delete Unnecessary Rule	12-9.0055
§§120.57, 145.10, 145.11, 195.002, 195.087(4), F.S.	Delete Unnecessary Rule	12-9.008
§194.011, F.S.	Clarify	12D-9.020
§213.23, F.S.	Clarify	12-16.003

### **3. PLAN REQUIREMENTS OF SECTION 120.74(1)(c), FLORIDA STATUTES**

This section provides that an agency's plan must include any desired update to the prior year's regulatory plan; furthermore, if statutes requiring rulemaking were identified in a prior year's plan but a notice of proposed rulemaking has not yet been published, the agency must make the statements required in section 120.74(1)(c)1. and 2.

*No update will be made to Revenue's 2016-2017 Regulatory Plan. Revenue has completed all mandatory rulemaking from last year.*

**Attachment A**  
**Department of Revenue**  
**2017-2018 Annual Regulatory Plan**

Pursuant to section 120.74(1)(a), Florida Statutes, the following laws enacted or amended during the previous 12 months create or modify the duties or authority of the Department.

	A. Citation to law creating or modifying Department duties or authority.	B. Must the Department adopt rules to implement law?	C. Is rulemaking necessary to implement the law?	D. If rulemaking is necessary to implement the law:				E. If rulemaking is not necessary to implement the law, the reasons why the law may be implemented without rulemaking.
				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
1	2017-002, L.O.F.	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
2	2017-003, L.O.F. [Section 5] §212.08(5)(p)	N	N	N/A	N/A	N/A	N/A	Law clarifies that a subparagraph is actually a sub-subparagraph, and does not require rulemaking.
3	2017-004, L.O.F. [Section 2] §212.08(7)(hhh)	N	Y	N	N/A	12/14/2017	12A-1.0144	N/A
4	2017-004, L.O.F. [Sections 11 and 12] §§213.053 and 220.192	N	N	N/A	N/A	N/A	N/A	Laws updated to remove or revise references to an expired provision. No rulemaking is necessary.
5	2017-010, L.O.F.	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
6	2017-011, L.O.F.	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
7	2017-014, L.O.F.	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
8	2017-021, L.O.F.	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
9	2017-025, L.O.F.	N	N	N/A	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
10	2017-035, L.O.F. [Sections 1, 2, and 3]	N	Not at this time	N/A	N/A	2019	Will likely require changes to multiple rules in 12D-7 and 12D-8	HJR 7105 requires voter approval in the next general election on 11/6/2018. If approved, Ch 2017-35, L.O.F., will be implemented.
11	2017-036, L.O.F. [Section 2] §192.001	N	Y	Y	September 6, 2017 (Vol. 43, No. 173)	10/18/2017	12D-16.002	N/A

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12	2017-036, L.O.F. [Section 3] §196.012	N	Y	Y	September 6, 2017 (Vol. 43, No. 173)	10/18/2017	12D-16.002	N/A
13	2017-036, L.O.F. [Section 4]	N	N	N	N/A	N/A	N/A	Law addresses administrative matter; no rulemaking authority provided.
14	2017-036, L.O.F. [Section 5] §196.1975	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
15	2017-036, L.O.F. [Section 6] §196.1978	N	Y	Y	September 6, 2017 (Vol. 43, No. 173)	10/18/2017	12D-16.002	N/A
16	2017-036, L.O.F. [Section 7] §196.1983	N	N	N	N/A	N/A	N/A	Law addresses administrative matter; no rulemaking authority provided.
17	2017-036, L.O.F. [Section 8] §198.30	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
18	2017-036, L.O.F. [Section 9] §206.02	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12B-5.050 12B-5.060 12B-5.080 12B-5.110	N/A
19	2017-036, L.O.F. [Section 10] §206.021	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12B-5.040	N/A
20	2017-036, L.O.F. [Section 11] §206.022	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12B-5.070	N/A
21	2017-036, L.O.F. [Section 12] §206.03	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12B-5.050 12B-5.030 12B-5.080 12B-5.060	N/A
22	2017-036, L.O.F. [Section 13] §206.045	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12B-5.030 12B-5.040 12B-5.050 12B-5.060 12B-5.070 12B-5.080 12B-5.110 12B-5.400	N/A
23	2017-36, L.O.F. [Section 14] §§206.405 and 206.406	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.

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24	2017-036, L.O.F. [Section 15] §206.41	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12B-5.150	N/A
25	2017-036, L.O.F. [Section 16] §206.9865	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12B-5.300	N/A
26	2017-036, L.O.F. [Section 17] §206.9943	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12B-5.400	N/A
27	2017-036, L.O.F. [Section 18] §206.9952,	N	N	N	N/A	N/A		Law is clear on its face and requires no rulemaking to implement.
28	2017-36, L.O.F. [Section 19] §206.998	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
29	2017-036, L.O.F. [Section 21] §212.031	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12A-1.070	N/A
30	2017-036, L.O.F. [Section 22] §212.04	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12A-1.005	N/A
31	2017-036, L.O.F. [Section 23] §212.05	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
32	2017-036, L.O.F. [Section 24] §212.0515	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12A-1.044	N/A
33	2017-036, L.O.F. [Section 25] §212.0596	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
34	2017-036, L.O.F. [Section 26 and 27] §212.08(5)(a)	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12A-1.087	N/A
35	2017-036, L.O.F. [Section 26] §212.08(5)(p)	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
36	2017-036, L.O.F. [Section 26] §212.08(5)(r)	N	Y	N	N/A	12/14/2017	12A-1.097	N/A

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				1. Has a Notice of Rule Development been published in the Florida Administrative Register (FAR)?	2. FAR citation if Notice of Rule Development has been published (Vol., No.)	3. Expected date to publish a Notice of Proposed Rule.	4. Rule	
37	2017-036, L.O.F. [Section 26] §212.08(5)(s)	N	Y	N	N/A	12/14/2017	12A-1.097 12A-1.108	N/A
38	2017-036, L.O.F. [Sections 26 and 27] §212.08(6)	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12A-1.038	N/A
39	2017-036, L.O.F. [Section 28] §212.08(7)(ooo) (bill) §212.08(7)(nnn) (law)	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12A-1.097	N/A
40	2017-036, L.O.F. [Section 29] §212.18	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12A-1.060 12A-1.097 12A-12.003 12A-16.004 12B-11.005	N/A
41	2017-036, L.O.F. [Section 30] §220.03	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
42	2017-036, L.O.F. [Section 31] §220.183	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
43	2017-036, L.O.F. [Section 32] §220.1845,	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
44	2017-036, L.O.F. [Section 33] §220.196	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
45	2017-036, L.O.F. [Section 34 and 35] §220.222	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12C-1.051	N/A
46	2017-36, L.O.F. [Sections 39 and 40] §§336.021 and 336.025	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
47	2017-036, L.O.F. [Section 41] §376.30781	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
48	2017-036, L.O.F. [Section 42] §376.70	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12B-11.005	N/A
49	2017-036, L.O.F. [Section 43] §220.03	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12B-5.400 12B-5.150	N/A



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50	2017-36, L.O.F. [Sections 44 - 46] §§443.131, 443.141, and 443.163	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
51	2017-036, L.O.F. [Section 48] §624.5105	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
52	2017-036, L.O.F. [Section 49] §733.2121	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
53	2017-036, L.O.F. [Section 52]	N	N	N	N/A	N/A	12AER17-01 June 29, 2017 (Vol. 43, No. 126)	Emergency rulemaking was more appropriate for administration of the sales tax holiday
54	2017-036, L.O.F. [Section 53]	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
55	2017-49, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
56	2017-66, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
57	2017-067, L.O.F. §§220.03, 220.222, and 220.33	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12C-1.0222 12C-1.034 12C-1.051	N/A
58	2017-070, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
59	2017-071, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.
60	2017-075, L.O.F.	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
61	2017-088, L.O.F.	N	N	N	N/A	N/A	N/A	Law addresses administrative matter applicable to all agencies; no rulemaking authority provided.

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62	2017-105, L.O.F. [Section 1] § 196.011	N	Y	Y	September 6, 2017 (Vol. 43, No. 173)	10/18/2017	12D-7.001 12D-16.002	N/A
63	2017-105, L.O.F. [Section 2] §196.102	N	Y	Y	September 6, 2017 (Vol. 43, No. 173)	10/18/2017	12D-16.002	N/A
64	2017-116, L.O.F.	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
65	2017-117, L.O.F.	N	Y	Y	September 6, 2017 (Vol. 43, No. 173)	10/18/2017	12E-1.030	N/A
66	2017-117, L.O.F.	N	Y	Y	September 6, 2017 (Vol. 43, No. 173)	10/18/2017	12E-1.036	N/A
67	2017-118, L.O.F. [Section 2] §193.624	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
68	2017-118, L.O.F. [Section 3] §196.182	N	Y	Y	September 6, 2017 (Vol. 43, No. 173)	10/18/2017	12D-16.002	N/A
69	2017-126, L.O.F.	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
70	2017-129, L.O.F.	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
71	2017-132. L.O.F.	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
72	2017-166, L.O.F. [Section 2] §1002.395(3)	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
73	2017-173, L.O.F. [Section 27]	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.

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74	2017-195, L.O.F. [Section 11]	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
75	2017-232, L.O.F. [Section 2] §212.08(2)(l)	N	Y	Y	September 5, 2017 (Vol. 43, No. 172)	10/18/2017	12A-1.097	N/A
76	2017-233, L.O.F. [Section 7]	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
77	2017-233, L.O.F. [Section 11] §741.01	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.
78	2017-233, L.O.F. [Section 16] §288.1168	N	N	N	N/A	N/A	N/A	Law is clear on its face and requires no rulemaking to implement.