

FLORIDA DEPARTMENT OF REVENUE

REGULATORY PLAN

2020-2021



09/23/2020

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



Florida Department of Revenue
Office of the Executive Director

Jim Zingale
Executive Director

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floridarevenue.com

2020-2021 REGULATORY PLAN

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

I, Jim Zingale, 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 2020-2021 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 23rd day of September 2020.

By: _____

Jim Zingale, Executive Director

By: _____

Mark Hamilton, General Counsel



2020-2021 REGULATORY PLAN

Below is the Department of Revenue’s 2020-2021 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
§§120.53, 409.256, 409.2563, F.S.	Delete unnecessary and redundant rules	Chapter 12-2
§§145.10, 145.11, 195.002, F.S.	Simplify, increase efficiency	Chapter 12-9
§213.285, F.S.	Clarify, simplify, delete obsolete provisions	12-25.0305; 12-25.031; 12-25.033; 12-25.035; 12-25.037; 12-25.038; 12-25.039; 12-25.041; 12-25.042; 12-25.045; 12-25.047; 12-25.048; 12-25.049; 12.25.050

Law Implemented	Intent of Rulemaking	Rule
§§95.18, 193.155(8)(c), 194.034(1)(b), 198.13, 198.32, 206.02, 206.021, 206.022, 206.025, 206.03, 206.97, 206.9931, 206.9943, 212.05(1)(a), 212.06(5)(a), 212.08(4), (7)(t), (cc), (8), (10), (11), (18), 213.37, F.S.	Simplify, delete unnecessary provisions	12A-1.001, 12A-1.007, 12A-1.0071, 12A-1.043, 12A-1.0641, 12A-1.097, 12A-1.104, 12B-5.150, 12C-3.008, 12D-16.002
§§212.02(14)(c), (16), 212.08(7)(ee), F.S.	Delete redundant provisions	12A-1.006
§§212.02(16), 212.08(7)(v), F.S.	Delete obsolete provisions	12A-1.032
§206.9825, F.S.	Clarify, delete obsolete provisions	12B-5.300
§196.081, F.S.	Delete obsolete provisions	12D-7.004
§§196.101, 196.195, 196.196, 196.197, 196.1975, 196.1977, 196.1978, 196.198, 196.1983, 196.2001, 196.2002, F.S.	Simplify, clarify	12D-16.002
§§24.115(4), 61.1354, 61.13016, 61.17, 322.058, 409.256, 409.25623, 409.2563, 409.25633, 409.25635, 409.25656, 409.2567, 409.2572, F.S.	Simplify, increase efficiency	12E-1.008, 12E-1.011, 12E-1.012, 12E-1.023, 12E-1.028, 12E-1.030, 12E-1.031, 12E-1.036, 12E-1.039

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 2019-2020 Regulatory Plan. Revenue had no mandatory rulemaking last fiscal year.

Attachment A
Department of Revenue
2020-2021 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	Ch. 2020-2, L.O.F. [Section 4] §27.52	N	N	N/A	N/A	N/A	N/A	Law updated to include grammatical correction. No rulemaking is necessary.
2	Ch. 2020-2, L.O.F. [Section 8] §28.36	N	N	N/A	N/A	N/A	N/A	Law updated to correct the name of two trust funds. No rulemaking is necessary.
3	Ch. 2020-2, L.O.F. [Section 33] §196.011	N	N	N/A	N/A	N/A	N/A	Law updated to remove obsolete provisions. No rulemaking is necessary.
4	Ch. 2020-2, L.O.F. [Section 34] §206.11	N	N	N/A	N/A	N/A	N/A	Law updated to remove obsolete provisions. No rulemaking is necessary.
5	Ch. 2020-2, L.O.F. [Section 3] §211.3103	N	N	N/A	N/A	N/A	N/A	Law updated to reflect the relocation of a trust fund. No rulemaking is necessary.
6	Ch. 2020-2, L.O.F. [Section 36] §212.06	N	N	N/A	N/A	N/A	N/A	Law updated to remove obsolete provisions. No rulemaking is necessary.
7	Ch. 2020-2, L.O.F. [Section 37] §212.08	N	N	N/A	N/A	N/A	N/A	Law updated to reflect the new name for the United States Department of Veterans Affairs.
8	Ch. 2020-2, L.O.F. [Section 38] §212.186	N	N	N/A	N/A	N/A	N/A	Law updated to remove obsolete provisions. No rulemaking is necessary.
9	Ch. 2020-2, L.O.F. [Section 39] §212.20	N	N	N/A	N/A	N/A	N/A	Law updated to remove obsolete provisions. No rulemaking is necessary.
10	Ch. 2020-2, L.O.F. [Section 40] §213.053	N	N	N/A	N/A	N/A	N/A	Law updated to conform to the repeal of §220.192. No rulemaking is necessary.

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11	Ch. 2020-2, L.O.F. [Section 41] §220.02	N	N	N/A	N/A	N/A	N/A	Law updated to conform to the repeal of §220.192. No rulemaking is necessary.
12	Ch. 2020-2, L.O.F. [Section 42] §220.13	N	N	N/A	N/A	N/A	N/A	Law updated to conform to the repeal of §220.192. No rulemaking is necessary.
13	Ch. 2020-2, L.O.F. [Section 43] §220.193	N	N	N/A	N/A	N/A	N/A	Law updated to conform to the repeal of §220.192. No rulemaking is necessary.
14	Ch. 2020-2, L.O.F. [Section 61] §318.18	N	N	N/A	N/A	N/A	N/A	Law updated to remove obsolete provisions. No rulemaking is necessary.
15	Ch. 2020-4, L.O.F. [Section 3] §206.028	N	N	N/A	N/A	N/A	N/A	Law updated to remove unused rulemaking authority. No rulemaking is necessary.
16	Ch. 2020-10, L.O.F. [Section 2] §193.019	N	Y	N	N/A	9/2021	12D-16.002 12D-7 new rule	Effective January 1, 2022, annual reporting by property appraisers and owners of hospital property exempt from ad valorem tax under §§196.196 and 196.197.
17	Ch. 2020-10, L.O.F. [Section 3] §193.1557	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
18	Ch. 2020-10, L.O.F. [Section 4] §194.035	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
19	Ch. 2020-10, L.O.F. [Section 5] §195.073	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.

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20	Ch. 2020-10, L.O.F. [Section 6] §195.096	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
21	Ch. 2020-10, L.O.F. [Sections 7 - 9] §196.173	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
22	Ch. 2020-10, L.O.F. [Sections 10 and 11] §196.1978	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
23	Ch. 2020-10, L.O.F. [Section 12] §200.065	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
24	Ch. 2020-10, L.O.F. [Section 13] §200.069	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
25	Ch. 2020-10, L.O.F. [Sections 14, 16 and 32] §§206.05 and 206.90	N	Y	Y	08/26/2020 (Vol. 46, No. 167)	09/24/2020	12BER20-1 12BER20-2 12BER20-3 12BER20-4 12BER20-5 12B-5.050 12B-5.060 12B-5.080 12B-5.150 12B-5.400	Emergency and permanent rulemaking are necessary to implement the law.
26	Ch. 2020-10, L.O.F. [Sections 15 and 32] §206.8741	N	Y	Y	08/26/2020 (Vol. 46, No. 167)	09/24/2020	12BER20-7 12B-5.140	Emergency and permanent rulemaking are necessary to implement the law.
27	Ch. 2020-10, L.O.F. [Sections 17 and 32] §212.05	N	N	N/A	N/A	N/A	N/A	The periods for a nonresident purchaser and seller of a boat or aircraft to provide documentation to the Department is consistent with current Rule 12A-1.007(9) and (10). No additional rulemaking is necessary.
28	Ch. 2020-10, L.O.F. [Sections 20 and 32] §212.134	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.

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29	Ch. 2020-10, L.O.F. [Sections 21 and 32] §212.181	N	Y	N	N/A	12/10/2020	12AER20-9 12AER20-10 12AER20-11 12BER20-12 12A-19.071 12A-19.100 12B-8.0016 12-29 New rules	Emergency and permanent rulemaking are necessary to implement the law.
30	Ch. 2020-10, L.O.F. [Section 23] §213.0537	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
31	Ch. 2020-10, L.O.F. [Sections 24 and 32] §213.21	N	Y	Y	08/26/2020 (Vol. 46, No. 167)	09/24/2020	12ER20-8 12-26.003	Emergency and permanent rulemaking are necessary to implement the law.
32	Ch. 2020-10, L.O.F. [Sections 25, 26 and 32] §220.1105	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
33	Ch. 2020-10, L.O.F. [Section 27] §443.163	N	Y	Y	09/02/2020 (Vol. 46, No. 172)	09/24/2020	12-24.001 12-24.002 12-24.003 12-24.004 12-24.010	
34	Ch. 2020-10, L.O.F. [Section 30]	N	Y	N/A	N/A	N/A	12AER20-6	Emergency rulemaking was more appropriate for administration of the sales tax holiday.
35	Ch. 2020-10, L.O.F. [Section 31]	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.
36	Ch. 2020-18 L.O.F. [Sections 1 and 2] §§7.31 and 7.59	N	N	N/A	N/A	N/A	N/A	Law changes the boundaries of Indian River County and St. Lucie County. No rulemaking is necessary.
37	Ch. 2020-114, L.O.F. [Section 56]	N	N	N/A	N/A	N/A	N/A	Law is clear on its face. No rulemaking is necessary.

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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	
38	2020-175, L.O.F. [Section 1] §193.155 HJR 0369	N	Not at this time	N/A	N/A	N/A	12DER-20-New 12D-8.0065 12D-16.002	HJR 0369 requires voter approval on 11/03/2020. If the constitutional amendment is approved, emergency and permanent rulemaking will be necessary.
39	2020-179, L.O.F. [Sections 1 and 2] §196.082 HJR 0877	N	Not at this time	N/A	N/A	N/A	12DER-20-New 12D-16.002	HJR 0877 requires voter approval on 11/03/2020. If the constitutional amendment is approved, emergency and permanent rulemaking will be necessary.
40	2020-184, L.O.F. [Section 1] §220.03	N	N	N/A	N/A	N/A	N/A	If enacted, the law would be clear on its face and no rulemaking will be necessary.
41	2020-196, L.O.F. [Sections 1 and 2]	N	Y	Y	09/02/2020 (Vol. 46, No. 172)	10/23/2020	12A-19.100	